

2 EHB 2115 - S AMD - 0009
3 By Senators Gaspard and McDonald

4 ADOPTED 10/14/95

5 On page 1, strike everything after the enacting clause and insert
6 the following:

7 "PART I
8 STATE CONTRIBUTION

9 NEW SECTION. **Sec. 101.** A new section is added to chapter 82.14
10 RCW to read as follows:

11 (1) The legislative authority of a county with a population of one
12 million or more may impose a sales and use tax in accordance with the
13 terms of this chapter. The tax is in addition to other taxes
14 authorized by law and shall be collected from those persons who are
15 taxable by the state under chapters 82.08 and 82.12 RCW upon the
16 occurrence of any taxable event within the county. The rate of tax
17 shall not exceed 0.017 percent of the selling price in the case of a
18 sales tax or value of the article used in the case of a use tax.

19 (2) The tax imposed under subsection (1) of this section shall be
20 deducted from the amount of tax otherwise required to be collected or
21 paid over to the department of revenue under chapter 82.08 or 82.12
22 RCW. The department of revenue shall perform the collection of such
23 taxes on behalf of the county at no cost to the county.

24 (3) Moneys collected under this section shall only be used for the
25 purpose of paying the principal and interest payments on bonds issued
26 by a county to construct a baseball stadium.

27 (4) No tax may be collected under this section before January 1,
28 1996, and no tax may be collected under this section unless the taxes
29 under RCW 82.14.360 are being collected. The tax imposed in this
30 section shall expire when the bonds issued for the construction of the
31 baseball stadium are retired, but not more than twenty years after the
32 tax is first collected.

33 (5) As used in this section, "baseball stadium" means a baseball
34 stadium with natural turf and a retractable roof or canopy, together

1 with associated parking facilities, constructed in the largest city in
2 a county with a population of one million or more.

3 **Sec. 102.** RCW 46.16.301 and 1994 c 194 s 2 are each amended to
4 read as follows:

5 (1) The department may create, design, and issue special license
6 plates that may be used in lieu of regular or personalized license
7 plates for motor vehicles required to display two motor vehicle license
8 plates, excluding vehicles registered under chapter 46.87 RCW, upon
9 terms and conditions established by the department. The special plates
10 may:

11 (a) Denote the age or type of vehicle; or

12 (b) Denote special activities or interests; or

13 (c) Denote the status, or contribution or sacrifice for the United
14 States, the state of Washington, or the citizens of the state of
15 Washington, of a registered owner of that vehicle; or

16 (d) Display a depiction of the name and mascot or symbol of a state
17 university, regional university, or state college as defined in RCW
18 28B.10.016.

19 (2) The department shall create, design, and issue a special
20 baseball stadium license plate that may be used in lieu of regular or
21 personalized license plates for motor vehicles required to display two
22 motor vehicle license plates, excluding vehicles registered under
23 chapter 46.87 RCW, upon terms and conditions established by the
24 department. The special plates shall commemorate the construction of
25 a baseball stadium, as defined in section 101 of this act. The
26 department shall also issue to each recipient of a special baseball
27 stadium license plate a certificate of participation in the
28 construction of the baseball stadium.

29 (3) The department has the sole discretion to determine whether or
30 not to create, design, or issue any series of special license plates,
31 other than the special baseball stadium license plate under subsection
32 (2) of this section, and whether any interest or status merits the
33 issuance of a series of special license plates. In making this
34 determination, the department shall consider whether or not an interest
35 or status contributes or has contributed significantly to the public
36 health, safety, or welfare of the citizens of the United States or of
37 this state or to their significant benefit, or whether the interest or
38 status is recognized by the United States, this state, or other states,

1 in other settings or contexts. The department may also consider the
2 potential number of persons who may be eligible for the plates and the
3 cost and efficiency of producing limited numbers of the plates. The
4 design of a special license plate shall conform to all requirements for
5 plates for the type of vehicle for which it is issued, as provided
6 elsewhere in this chapter.

7 **Sec. 103.** RCW 46.16.313 and 1994 c 194 s 4 are each amended to
8 read as follows:

9 (1) The department may establish a fee for each type of special
10 license plates issued under RCW 46.16.301(1) (a), (b), or (c) in an
11 amount calculated to offset the cost of production of the special
12 license plates and the administration of this program. The fee shall
13 not exceed thirty-five dollars and is in addition to all other fees
14 required to register and license the vehicle for which the plates have
15 been requested. All such additional special license plate fees
16 collected by the department shall be deposited in the state treasury
17 and credited to the motor vehicle fund.

18 (2) In addition to all fees and taxes required to be paid upon
19 application, registration, and renewal registration of a motor vehicle,
20 the holder of a collegiate license plate shall pay a fee of thirty
21 dollars. The department shall deduct an amount not to exceed two
22 dollars of each fee collected under this subsection for administration
23 and collection expenses incurred by it. The remaining proceeds, minus
24 the cost of plate production, shall be remitted to the custody of the
25 state treasurer with a proper identifying detailed report. The state
26 treasurer shall credit the funds to the appropriate collegiate license
27 plate fund as provided in RCW 28B.10.890.

28 (3) In addition to all fees and taxes required to be paid upon
29 application, registration, and renewal registration of a motor vehicle,
30 the holder of a special baseball stadium license plate shall pay a fee
31 of thirty dollars. The department shall deduct an amount not to exceed
32 two dollars of each fee collected under this subsection for
33 administration and collection expenses incurred by it. The remaining
34 proceeds, minus the cost of plate production, shall be distributed to
35 a county for the purpose of paying the principal and interest payments
36 on bonds issued by the county to construct a baseball stadium, as
37 defined in section 101 of this act, including reasonably necessary
38 preconstruction costs, while the taxes are being collected under RCW

1 82.14.360. After this date, the state treasurer shall credit the funds
2 to the state general fund.

3 NEW SECTION. Sec. 104. A new section is added to chapter 67.70
4 RCW to read as follows:

5 The lottery commission shall conduct at least two but not more than
6 four scratch games with sports themes per year. These games are
7 intended to generate additional moneys sufficient to cover the
8 distributions under RCW 67.70.240(5).

9 Sec. 105. RCW 67.70.240 and 1987 c 513 s 7 are each amended to
10 read as follows:

11 The moneys in the state lottery account shall be used only: (1)
12 For the payment of prizes to the holders of winning lottery tickets or
13 shares; (2) for purposes of making deposits into the reserve account
14 created by RCW 67.70.250 and into the lottery administrative account
15 created by RCW 67.70.260; (3) for purposes of making deposits into the
16 state's general fund; (4) for purposes of making deposits into the
17 housing trust fund under the provisions of section 7 of this 1987 act;
18 (5) for distribution to a county for the purpose of paying the
19 principal and interest payments on bonds issued by the county to
20 construct a baseball stadium, as defined in section 101 of this act,
21 including reasonably necessary preconstruction costs; (6) for the
22 purchase and promotion of lottery games and game-related services; and
23 ~~((+6+))~~ (7) for the payment of agent compensation. Three million
24 dollars shall be distributed under subsection (5) of this section
25 during calendar year 1996. During subsequent years, such distributions
26 shall equal the prior year's distributions increased by four percent.
27 Distributions under subsection (5) of this section shall cease when the
28 bonds issued for the construction of the baseball stadium are retired,
29 but not more than twenty years after the tax under section 101 of this
30 act is first imposed.

31 The office of financial management shall require the allotment of
32 all expenses paid from the account and shall report to the ways and
33 means committees of the senate and house of representatives any changes
34 in the allotments.

35 NEW SECTION. Sec. 106. Sections 101 through 105 of this act
36 constitute the entire state contribution for a baseball stadium, as

1 defined in section 101 of this act. The state will not make any
2 additional contributions based on revised cost or revenue estimates,
3 cost overruns, unforeseen circumstances, or any other reason.

4 **PART II**
5 **LOCAL FUNDING**

6 **Sec. 201.** RCW 82.14.360 and 1995 1st sp.s. c 14 s 7 are each
7 amended to read as follows:

8 (1) The legislative authority of a county with a population of one
9 million or more (~~((operating under a county charter))~~) may impose a
10 special stadium sales and use tax (~~((by resolution adopted on or before~~
11 ~~December 31, 1995, for collection following its approval by a majority~~
12 ~~of the voters in the county at a general or special election))~~) upon the
13 retail sale or use within the county by restaurants, taverns, and bars
14 of food and beverages that are taxable by the state under chapters
15 82.08 and 82.12 RCW. The rate of the tax shall not exceed five-tenths
16 of one percent of the selling price in the case of a sales tax, or
17 value of the article used in the case of a use tax. The tax imposed
18 under this subsection is in addition to any other taxes authorized by
19 law and shall not be credited against any other tax imposed upon the
20 same taxable event. As used in this section, "restaurant" does not
21 include grocery stores, mini-markets, or convenience stores.

22 (2) The legislative authority of a county with a population of one
23 million or more may impose a special stadium sales and use tax upon
24 retail car rentals within the county that are taxable by the state
25 under chapters 82.08 and 82.12 RCW. The rate of the tax shall ((equal
26 one-tenth of one)) not exceed two percent of the selling price in the
27 case of a sales tax, or rental value of the ((article used)) vehicle in
28 the case of a use tax. The tax imposed under this ((section))
29 subsection is in addition to any other taxes authorized by law and
30 shall not be credited against any other tax imposed upon the same
31 taxable event.

32 (3) The revenue from the (~~((tax))~~) taxes imposed under this section
33 shall be used for the purpose of principal and interest payments on
34 bonds, issued by (~~((a public facilities district, created within))~~) the
35 county (~~((under chapter 36.100 RCW))~~), to acquire, construct, own,
36 remodel, maintain, equip, reequip, repair, and operate a baseball
37 stadium (~~((with a retractable roof or canopy and natural turf))~~).

1 Revenues from the taxes authorized in this section may be used for
2 design and other preconstruction costs of the baseball stadium until
3 bonds are issued for the baseball stadium. The county shall issue
4 bonds, in an amount determined to be necessary by the public facilities
5 district, for the district to acquire, construct, own, and equip the
6 baseball stadium. The county shall have no obligation to issue bonds
7 in an amount greater than that which would be supported by the tax
8 revenues under this section, section 101 of this act, and RCW
9 36.38.010(3)(a) and (b). If the revenue from the taxes imposed under
10 this section exceeds the amount needed for such principal and interest
11 payments in any year, the excess shall be used solely:

12 (a) For ~~((either or both: (a)))~~ early retirement of the bonds
13 issued for the baseball stadium; ~~((or (b) retirement of bonds issued~~
14 for expanding, remodelling, repairing, or reequipping of a multipurpose
15 stadium that has a seating capacity over forty-five thousand;)) and

16 (b) If the revenue from the taxes imposed under this section
17 exceeds the amount needed for the purposes in (a) of this subsection in
18 any year, the excess shall be placed in a contingency fund which may
19 only be used to pay unanticipated capital costs on the baseball
20 stadium, excluding any cost overruns on initial construction.

21 (4) The taxes authorized under this section ~~((may))~~ shall not be
22 collected ~~((only))~~ after June 30, 1997, unless the county executive has
23 certified to the department of revenue that a professional major league
24 baseball team has made a binding and legally enforceable contractual
25 commitment to:

26 (a) Play at least ninety percent of its home games in the stadium
27 for a period of time not shorter than the term of the bonds issued to
28 finance the initial construction of the stadium;

29 (b) Contribute ~~((principal of))~~ forty-five million dollars toward
30 the ~~((bonded))~~ reasonably necessary preconstruction costs including,
31 but not limited to architectural, engineering, environmental, and legal
32 services, and the cost of construction of the stadium, or to any
33 associated public purpose separate from bond-financed property,
34 including without limitation land acquisition, parking facilities,
35 equipment, infrastructure or other similar costs associated with the
36 project, which contribution shall be made during a term not to exceed
37 the term of the bonds issued to finance the initial construction of the
38 stadium. If all or part of the contribution is made after the date of
39 issuance of the bonds, the team shall contribute an additional amount

1 equal to the accruing interest on the deferred portion of the
2 contribution, calculated at the interest rate on the bonds maturing in
3 the year in which the deferred contribution is made. No part of the
4 contribution may be made without the consent of the county until a
5 public facilities district is created under chapter 36.100 RCW to
6 acquire, construct, own, remodel, maintain, equip, reequip, repair, and
7 operate a baseball stadium. To the extent possible, contributions
8 shall be structured in a manner that would allow for the issuance of
9 bonds to construct the stadium that are exempt from federal income
10 taxes; and

11 (c) Share a portion of the profits generated by the baseball team
12 from the operation of the professional franchise for a period of time
13 equal to the term of the bonds issued to finance the initial
14 construction of the stadium, after offsetting any losses incurred by
15 the baseball team after the effective date of chapter 14, Laws of 1995
16 1st sp. sess. Such profits and the portion to be shared shall be
17 defined by agreement between the public facilities district and the
18 baseball team. The shared profits shall be used to retire the bonds
19 issued to finance the initial construction of the stadium. If the
20 bonds are retired before the expiration of their term, the shared
21 profits shall be paid to the public facilities district.

22 (5) No tax may be collected under this section before January 1,
23 1996. Before collecting the taxes under this section or issuing bonds
24 for a baseball stadium, the county shall create a public facilities
25 district under chapter 36.100 RCW to acquire, construct, own, remodel,
26 maintain, equip, reequip, repair, and operate a baseball stadium.

27 (6) The county shall assemble such real property as the district
28 determines to be necessary as a site for the baseball stadium.
29 Property which is necessary for this purpose that is owned by the
30 county on the effective date of this section shall be contributed to
31 the district, and property which is necessary for this purpose that is
32 acquired by the county on or after the effective date of this section
33 shall be conveyed to the district.

34 (7) The proceeds of any bonds issued for the baseball stadium shall
35 be provided to the district.

36 (8) As used in this section, "baseball stadium" means "baseball
37 stadium" as defined in section 101 of this act.

38 (9) The taxes imposed under this section shall expire when the
39 bonds issued for the construction of the ((new public facilities))

1 baseball stadium are retired, but not later than twenty years after the
2 (~~tax is~~) taxes are first collected.

3 **Sec. 202.** RCW 35.21.280 and 1995 1st sp.s. c 14 s 8 are each
4 amended to read as follows:

5 Every city and town may levy and fix a tax of not more than one
6 cent on twenty cents or fraction thereof to be paid by the person who
7 pays an admission charge to any place: PROVIDED, No city or town shall
8 impose such tax on persons paying an admission to any activity of any
9 elementary or secondary school. This includes a tax on persons who are
10 admitted free of charge or at reduced rates to any place for which
11 other persons pay a charge or a regular higher charge for the same
12 privileges or accommodations. A city that is located in a county with
13 a population of one million or more may not levy a tax on events in
14 stadia constructed on or after January 1, 1995, that are owned by
15 (~~county government or~~) a public facilities district under chapter
16 36.100 RCW and that have seating capacities over forty thousand. The
17 city or town may require anyone who receives payment for an admission
18 charge to collect and remit the tax to the city or town.

19 The term "admission charge" includes:

- 20 (1) A charge made for season tickets or subscriptions;
21 (2) A cover charge, or a charge made for use of seats and tables
22 reserved or otherwise, and other similar accommodations;
23 (3) A charge made for food and refreshment in any place where free
24 entertainment, recreation or amusement is provided;
25 (4) A charge made for rental or use of equipment or facilities for
26 purposes of recreation or amusement; if the rental of the equipment or
27 facilities is necessary to the enjoyment of a privilege for which a
28 general admission is charged, the combined charges shall be considered
29 as the admission charge;
30 (5) Automobile parking charges if the amount of the charge is
31 determined according to the number of passengers in the automobile.

32 **Sec. 203.** RCW 36.38.010 and 1995 1st sp.s. c 14 s 9 are each
33 amended to read as follows:

34 (1) Any county may by ordinance enacted by its county legislative
35 authority, levy and fix a tax of not more than one cent on twenty cents
36 or fraction thereof to be paid for county purposes by persons who pay
37 an admission charge to any place, including a tax on persons who are

1 admitted free of charge or at reduced rates to any place for which
2 other persons pay a charge or a regular higher charge for the same or
3 similar privileges or accommodations; and require that one who receives
4 any admission charge to any place shall collect and remit the tax to
5 the county treasurer of the county: PROVIDED, No county shall impose
6 such tax on persons paying an admission to any activity of any
7 elementary or secondary school.

8 (2) As used in this chapter, the term "admission charge" includes
9 a charge made for season tickets or subscriptions, a cover charge, or
10 a charge made for use of seats and tables, reserved or otherwise, and
11 other similar accommodations; a charge made for food and refreshments
12 in any place where any free entertainment, recreation, or amusement is
13 provided; a charge made for rental or use of equipment or facilities
14 for purpose of recreation or amusement, and where the rental of the
15 equipment or facilities is necessary to the enjoyment of a privilege
16 for which a general admission is charged, the combined charges shall be
17 considered as the admission charge. It shall also include any
18 automobile parking charge where the amount of such charge is determined
19 according to the number of passengers in any automobile.

20 (3) The tax herein authorized shall not be exclusive and shall not
21 prevent any city or town within the taxing county, when authorized by
22 law, from imposing within its corporate limits a tax of the same or
23 similar kind: PROVIDED, That whenever the same or similar kind of tax
24 is imposed by any such city or town, no such tax shall be levied within
25 the corporate limits of such city or town by the county, except that
26 the legislative authority of a county with a population of one million
27 or more may exclusively levy ~~((a tax))~~ taxes on events in stadiums
28 constructed on or after January 1, 1995, that are owned by ~~((county~~
29 ~~government or))~~ a public facilities district under chapter 36.100 RCW
30 and that have seating capacities over forty thousand at the ~~((rate))~~
31 rates of:

32 (a) Not more than one cent on twenty cents or fraction thereof, to
33 be used for the purpose of paying the principal and interest payments
34 on bonds issued by a county to construct a baseball stadium as defined
35 in section 101 of this act. If the revenue from the tax exceeds the
36 amount needed for that purpose, the excess shall be placed in a
37 contingency fund which may only be used to pay unanticipated capital
38 costs on the baseball stadium, excluding any cost overruns on initial
39 construction; and

1 (b) Not more than one cent on twenty cents or fraction thereof, to
2 be used for the purpose of paying the principal and interest payments
3 on bonds issued by a county to construct a baseball stadium as defined
4 in section 101 of this act. The tax imposed under this subsection (b)
5 shall expire when the bonds issued for the construction of the
6 baseball stadium are retired, but not later than twenty years after the
7 tax is first collected.

8 ~~((4) By contract, the county shall obligate itself to provide the~~
9 ~~revenue from the tax authorized by this section on events in stadia~~
10 ~~owned, managed, or operated by a public facilities district, having~~
11 ~~seating capacities over forty thousand, and constructed on or after~~
12 ~~January 1, 1995, to the public facilities district.))~~

13 **PART III**
14 **MISCELLANEOUS**

15 **Sec. 301.** RCW 36.100.010 and 1995 1st sp.s. c 14 s 1 are each
16 amended to read as follows:

17 (1) A public facilities district may be created in any county and
18 shall be coextensive with the boundaries of the county.

19 (2) A public facilities district shall be created upon adoption of
20 a resolution providing for the creation of such a district by the
21 county legislative authority in which the proposed district is located.

22 (3) A public facilities district is a municipal corporation, an
23 independent taxing "authority" within the meaning of Article VII,
24 section 1 of the state Constitution, and a "taxing district" within the
25 meaning of Article VII, section 2 of the state Constitution.

26 (4) No taxes authorized under this chapter may be assessed or
27 levied unless a majority of the voters of the public facilities
28 district has approved such tax at a general or special election. A
29 single ballot proposition may both validate the imposition of the sales
30 and use tax under RCW 82.14.048 and the excise tax under RCW
31 36.100.040.

32 (5) A public facilities district shall constitute a body corporate
33 and shall possess all the usual powers of a corporation for public
34 purposes as well as all other powers that may now or hereafter be
35 specifically conferred by statute, including, but not limited to, the
36 authority to hire employees, staff, and services, to enter into
37 contracts, and to sue and be sued.

1 (6) The county legislative authority or the city council may
2 transfer property to the public facilities district (~~(as part of the~~
3 ~~process of creating the public facilities district)~~) created under this
4 chapter. No property that is encumbered with debt or that is in need
5 of major capital renovation may be transferred to the district without
6 the agreement of the district and revenues adequate to retire the
7 existing indebtedness.

8 **Sec. 302.** RCW 36.100.020 and 1995 1st sp.s. c 14 s 2 are each
9 amended to read as follows:

10 (1) A public facilities district shall be governed by a board of
11 directors consisting of five or seven members as provided in this
12 section. If the largest city in the county has a population that is at
13 least forty percent of the total county population, the board of
14 directors of the public facilities district shall consist of five
15 members selected as follows: (a) Two members appointed by the county
16 legislative authority to serve for four-year staggered terms; (b) two
17 members appointed by the city council of the largest city in the county
18 to serve for four-year staggered terms; and (c) one person to serve for
19 a four-year term who is selected by the other directors. If the
20 largest city in the county has a population of less than forty percent
21 of the total county population, the county legislative authority shall
22 establish in the resolution creating the public facilities district
23 whether the board of directors of the public facilities district has
24 either five or seven members, and the county legislative authority
25 shall appoint the members of the board of directors to reflect the
26 interests of cities and towns in the county, as well as the
27 unincorporated area of the county. However, if the county has a
28 population of one million or more, the largest city in the county has
29 a population of less than forty percent of the total county population,
30 and the county operates under a county charter, which provides for an
31 elected county executive, three members shall be appointed by the
32 governor and the remaining members shall be appointed by the county
33 executive subject to confirmation by the county legislative authority.
34 Of the members appointed by the governor, the speaker of the house of
35 representatives and the majority leader of the senate shall each
36 recommend to the governor a person to be appointed to the board.

37 (2) At least one member on the board of directors shall be
38 representative of the lodging industry in the public facilities

1 district before the public facilities district imposes the excise tax
2 under RCW 36.100.040.

3 (3) Members of the board of directors shall serve four-year terms
4 of office, except that two of the initial five board members or three
5 of the initial seven board members shall serve two-year terms of
6 office.

7 (4) A vacancy shall be filled in the same manner as the original
8 appointment was made and the person appointed to fill a vacancy shall
9 serve for the remainder of the unexpired term of the office for the
10 position to which he or she was appointed.

11 (5) A director appointed by the governor may be removed from office
12 by the governor. Any other director may be removed from office by
13 action of at least two-thirds of the members of the legislative
14 authority which made the appointment.

15 NEW SECTION. Sec. 303. A new section is added to chapter 36.100
16 RCW to read as follows:

17 In addition to other powers and restrictions on a public facilities
18 district, the following shall apply to a public facilities district,
19 located in a county with a population of one million or more, that
20 constructs a baseball stadium:

21 (1) The public facilities district, in consultation with the
22 professional baseball team that will use the stadium, shall have the
23 authority to determine the stadium site;

24 (2) The public facilities district, in consultation with the
25 professional baseball team that will use the stadium, shall have the
26 authority to establish the overall scope of the stadium project,
27 including, but not limited to, the stadium itself, associated parking
28 facilities, associated retail and office development that are part of
29 the stadium facility, and ancillary services or facilities;

30 (3) The public facilities district, in consultation with the
31 professional baseball team that will use the stadium, shall have the
32 final authority to make the final determination of the stadium design
33 and specifications;

34 (4) The public facilities district shall have the authority to
35 contract with the baseball team that will use the stadium to obtain
36 architectural, engineering, environmental, and other professional
37 services related to the stadium site and design options, environmental

1 study requirements, and obtaining necessary permits for the stadium
2 facility;

3 (5) The public facilities district, in consultation with the
4 professional baseball team that will use the stadium, shall have the
5 authority to establish the project budget and bidding specifications
6 and requirements on the stadium project;

7 (6) The public facilities district, in consultation with the
8 professional baseball team that will use the stadium and the county in
9 which the public facilities district is located, shall have the
10 authority to structure the financing of the stadium facility project;
11 and

12 (7) The public facilities district shall consult with the house of
13 representatives executive rules committee and the senate facilities and
14 operations committee before selecting a name for the stadium.

15 As used in this section, "stadium" and "baseball stadium" mean a
16 "baseball stadium" as defined in section 101 of this act.

17 NEW SECTION. **Sec. 304.** A new section is added to chapter 36.100
18 RCW to read as follows:

19 A public facilities district may accept and expend moneys that may
20 be donated for the purpose of a baseball stadium as defined in section
21 101 of this act.

22 **Sec. 305.** RCW 39.10.120 and 1994 c 132 s 12 are each amended to
23 read as follows:

24 (1) Except as provided in subsection (2) of this section, the
25 alternative public works contracting procedures authorized under this
26 chapter are limited to public works contracts signed before July 1,
27 1997. Methods of public works contracting authorized by RCW 39.10.050
28 and 39.10.060 shall remain in full force and effect until completion of
29 contracts signed before July 1, 1997.

30 (2) For the purposes of a baseball stadium as defined in section
31 101 of this act, the design-build contracting procedures under RCW
32 39.10.050 shall remain in full force and effect until completion of
33 contracts signed before December 31, 1997.

34 **Sec. 306.** RCW 39.10.902 and 1994 c 132 s 15 are each amended to
35 read as follows:

1 The following acts or parts of acts, as now existing or hereafter
2 amended, are each repealed, effective July 1, 1997:

3 (1) RCW 39.10.010 and 1994 c 132 ú 1;

4 (2) RCW 39.10.020 and 1994 c 132 ú 2;

5 (3) RCW 39.10.030 and 1994 c 132 ú 3;

6 (4) RCW 39.10.040 and 1994 c 132 ú 4;

7 (5) RCW 39.10.050 and 1994 c 132 ú 5;

8 (6) RCW 39.10.060 and 1994 c 132 ú 6;

9 (7) RCW 39.10.070 and 1994 c 132 ú 7;

10 (8) RCW 39.10.080 and 1994 c 132 ú 8;

11 (9) RCW 39.10.090 and 1994 c 132 ú 9;

12 (10) RCW 39.10.100 and 1994 c 132 ú 10;

13 (11) RCW 39.10.110 and 1994 c 132 ú 11;

14 (12) (~~RCW 39.10.120 and 1994 c 132 ú 12;~~

15 ~~(13)~~) RCW 39.10.900 and 1994 c 132 ú 13;

16 (~~(14)~~) (13) RCW 39.10.901 and 1994 c 132 ú 14; and

17 (~~(15)~~) (14) RCW 39.10.902 and 1994 c 132 ú 15.

18 **Sec. 307.** RCW 82.29A.130 and 1995 c 138 s 1 are each amended to
19 read as follows:

20 The following leasehold interests shall be exempt from taxes
21 imposed pursuant to RCW 82.29A.030 and 82.29A.040:

22 (1) All leasehold interests constituting a part of the operating
23 properties of any public utility which is assessed and taxed as a
24 public utility pursuant to chapter 84.12 RCW.

25 (2) All leasehold interests in facilities owned or used by a
26 school, college or university which leasehold provides housing for
27 students and which is otherwise exempt from taxation under provisions
28 of RCW 84.36.010 and 84.36.050.

29 (3) All leasehold interests of subsidized housing where the fee
30 ownership of such property is vested in the government of the United
31 States, or the state of Washington or any political subdivision thereof
32 but only if income qualification exists for such housing.

33 (4) All leasehold interests used for fair purposes of a nonprofit
34 fair association that sponsors or conducts a fair or fairs which
35 receive support from revenues collected pursuant to RCW 67.16.100 and
36 allocated by the director of the department of agriculture where the
37 fee ownership of such property is vested in the government of the
38 United States, the state of Washington or any of its political

1 subdivisions: PROVIDED, That this exemption shall not apply to the
2 leasehold interest of any sublessee of such nonprofit fair association
3 if such leasehold interest would be taxable if it were the primary
4 lease.

5 (5) All leasehold interests in any property of any public entity
6 used as a residence by an employee of that public entity who is
7 required as a condition of employment to live in the publicly owned
8 property.

9 (6) All leasehold interests held by enrolled Indians of lands owned
10 or held by any Indian or Indian tribe where the fee ownership of such
11 property is vested in or held in trust by the United States and which
12 are not subleased to other than to a lessee which would qualify
13 pursuant to this chapter, RCW 84.36.451 and 84.40.175.

14 (7) All leasehold interests in any real property of any Indian or
15 Indian tribe, band, or community that is held in trust by the United
16 States or is subject to a restriction against alienation imposed by the
17 United States: PROVIDED, That this exemption shall apply only where it
18 is determined that contract rent paid is greater than or equal to
19 ninety percent of fair market rental, to be determined by the
20 department of revenue using the same criteria used to establish taxable
21 rent in RCW 82.29A.020(2)(b).

22 (8) All leasehold interests for which annual taxable rent is less
23 than two hundred fifty dollars per year. For purposes of this
24 subsection leasehold interests held by the same lessee in contiguous
25 properties owned by the same lessor shall be deemed a single leasehold
26 interest.

27 (9) All leasehold interests which give use or possession of the
28 leased property for a continuous period of less than thirty days:
29 PROVIDED, That for purposes of this subsection, successive leases or
30 lease renewals giving substantially continuous use of possession of the
31 same property to the same lessee shall be deemed a single leasehold
32 interest: PROVIDED FURTHER, That no leasehold interest shall be deemed
33 to give use or possession for a period of less than thirty days solely
34 by virtue of the reservation by the public lessor of the right to use
35 the property or to allow third parties to use the property on an
36 occasional, temporary basis.

37 (10) All leasehold interests under month-to-month leases in
38 residential units rented for residential purposes of the lessee pending

1 destruction or removal for the purpose of constructing a public highway
2 or building.

3 (11) All leasehold interests in any publicly owned real or personal
4 property to the extent such leasehold interests arises solely by virtue
5 of a contract for public improvements or work executed under the public
6 works statutes of this state or of the United States between the public
7 owner of the property and a contractor.

8 (12) All leasehold interests that give use or possession of state
9 adult correctional facilities for the purposes of operating
10 correctional industries under RCW 72.09.100.

11 (13) All leasehold interests used to provide organized and
12 supervised recreational activities for disabled persons of all ages in
13 a camp facility and for public recreational purposes by a nonprofit
14 organization, association, or corporation that would be exempt from
15 property tax under RCW 84.36.030(1) if it owned the property. If the
16 publicly owned property is used for any taxable purpose, the leasehold
17 excise taxes set forth in RCW 82.29A.030 and 82.29A.040 shall be
18 imposed and shall be apportioned accordingly.

19 (14) All leasehold interests in the public or entertainment areas
20 of a baseball stadium with natural turf and a retractable roof or
21 canopy that is in a county with a population of over one million, that
22 has a seating capacity of over forty thousand, and that is constructed
23 on or after January 1, 1995. "Public or entertainment areas" include
24 ticket sales areas, ramps and stairs, lobbies and concourses, parking
25 areas, concession areas, restaurants, hospitality and stadium club
26 areas, kitchens or other work areas primarily servicing other public or
27 entertainment areas, public rest room areas, press and media areas,
28 control booths, broadcast and production areas, retail sales areas,
29 museum and exhibit areas, scoreboards or other public displays, storage
30 areas, loading, staging, and servicing areas, seating areas and suites,
31 the playing field, and any other areas to which the public has access
32 or which are used for the production of the entertainment event or
33 other public usage, and any other personal property used for these
34 purposes. "Public or entertainment areas" does not include locker
35 rooms or private offices exclusively used by the lessee.

36 NEW SECTION. Sec. 308. The public facilities district, the
37 county, and the city with the largest population in the county shall
38 enter into an agreement regarding the construction of a baseball

1 stadium as defined in section 101 of this act. The agreement shall
2 address, but not be limited to:

3 (a) Expedited permit processing for the design and construction of
4 the project;

5 (b) Expedited environmental review processing;

6 (c) Expedited processing of requests for street, right-of-way, or
7 easement vacations necessary for the construction of the project; and

8 (d) Other items deemed necessary for the design and construction of
9 the project.

10 NEW SECTION. **Sec. 309.** Part headings as used in this act
11 constitute no part of the law.

12 NEW SECTION. **Sec. 310.** This act is necessary for the immediate
13 preservation of the public peace, health, or safety, or support of the
14 state government and its existing public institutions, and shall take
15 effect immediately."

16 **EHB 2115** - S AMD
17 By Senators Gaspard and McDonald

18 ADOPTED 10/14/95

19 On page 1, line 1 of the title, after "facilities;" strike the
20 remainder of the title and insert "amending RCW 46.16.301, 46.16.313,
21 67.70.240, 82.14.360, 35.21.280, 36.38.010, 36.100.010, 36.100.020,
22 39.10.120, 39.10.902, and 82.29A.130; adding a new section to chapter
23 82.14 RCW; adding a new section to chapter 67.70 RCW; adding new
24 sections to chapter 36.100 RCW; creating new sections; and declaring an
25 emergency."

--- END ---