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**ENGROSSED SUBSTITUTE SENATE BILL 5943**

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**State of Washington**

**54th Legislature**

**1995 Regular Session**

**By** Senate Committee on Ways & Means (originally sponsored by Senators Rinehart, Prince, Sheldon, Deccio and Kohl)

Read first time 03/06/95.

1       AN ACT Relating to convention and trade centers; adding a new  
2 section to chapter 82.14 RCW; providing an effective date; and  
3 declaring an emergency.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5       NEW SECTION.   **Sec. 1.** A new section is added to chapter 82.14 RCW  
6 to read as follows:

7       (1) Subject to subsections (2) and (3) of this section, the  
8 legislative authority of any county or any city may fix and impose a  
9 sales and use tax in accordance with the terms of this chapter. The  
10 tax authorized in this section shall be in addition to any other taxes  
11 authorized by law and shall be collected from those persons who are  
12 taxable by the state pursuant to chapters 82.08 and 82.12 RCW upon the  
13 occurrence of any taxable event within such county or city. The rate  
14 of tax shall be up to but not exceeding one-tenth of one percent of the  
15 selling price, in the case of a sales tax, or value of the article  
16 used, in the case of a use tax. The maximum rate of tax under this  
17 section, section 1, chapter ... (Substitute Senate Bill No. 5914), Laws  
18 of 1995, and section 1, chapter ... (Substitute Senate Bill No. 6049),  
19 Laws of 1995 shall not exceed one-tenth of one percent.

1 (2) No city may impose the tax under this section unless the county  
2 legislative authority waives its right to levy a tax under this section  
3 in that city. If the county legislative authority waives its right to  
4 levy the tax in that city, the city tax shall be a credit against any  
5 county tax under this section.

6 (3) No county or city may impose the tax under subsection (1) of  
7 this section unless the tax is first approved by a majority of the  
8 voters voting on the proposition to impose the tax.

9 (4) Moneys received from any tax imposed under this section shall  
10 be used exclusively for the following purposes:

11 (a) The purposes authorized in RCW 67.28.210, including the repair  
12 and reconstruction of a county-owned stadium with a seating capacity of  
13 forty-five thousand or more;

14 (b) For the purpose of paying all or any part of the cost  
15 associated with: The financing, design, acquisition, construction,  
16 equipping, operating, maintaining, and reequipping of convention center  
17 facilities under chapter 67.40 RCW related to the expansion recommended  
18 by the convention center expansion and city facilities task force  
19 created under section 148, chapter 6, Laws of 1994 sp. sess.; the  
20 acquisition, construction, and relocation costs of replacement housing;  
21 and the repayment of loans and advances from the state, including loans  
22 authorized previously under this chapter, or to pay or secure the  
23 payment of all or part of the principal of or interest on any state  
24 bonds issued for purposes authorized under chapter 67.40 RCW; and

25 (c) Paying all or any part of the cost of the setting, acquisition,  
26 and construction of a major league baseball stadium.

27 Revenues under this section may be used for facilities in other  
28 counties pursuant to an interlocal agreement under chapter 39.34 RCW.

29 (5) As used in this section, "city" means any city or town.

30 NEW SECTION. **Sec. 2.** This act is necessary for the immediate  
31 preservation of the public peace, health, or safety, or support of the  
32 state government and its existing public institutions, and shall take  
33 effect July 1, 1995.

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