

# HOUSE BILL REPORT

## ESHB 1547

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### As Passed Legislature

**Title:** An act relating to local retail sales and use tax for zoo and aquariums.

**Brief Description:** Authorizing a sales and use tax for zoo and aquarium purposes.

**Sponsors:** By House Committee on Local Government (Originally sponsored by Representatives Mitchell, Lantz, Thomas, Dunshee, Campbell, Sullivan, Bush, Kastama, Conway, Scott, Regala, Miloscia, Fisher, McDonald and Huff).

**Brief History:**

**Committee Activity:**

Local Government: 2/15/99, 2/24/99 [DPS].

**Floor Activity:**

Passed House: 3/16/99, 82-15.

Passed Senate: 4/9/99, 42-6.

Passed Legislature.

<h3>Brief Summary of Engrossed Substitute Bill</h3>
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<p>· Authorizes counties with a population between 500,000 and 1 million to impose a local sales and use tax (maximum rate 1/10 of 1 percent) for zoo and aquarium purposes if the tax is requested by a city with a population greater than 150,000 and by a metropolitan park district and if voters approve a ballot proposition establishing the tax.</p>
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### HOUSE COMMITTEE ON LOCAL GOVERNMENT

**Majority Report:** The substitute bill be substituted therefor and the substitute bill do pass. Signed by 6 members: Representatives Mulliken, Republican Co-Chair; Scott, Democratic Co-Chair; Doumit, Democratic Vice Chair; Edwards; Ericksen and Fisher.

**Minority Report:** Do not pass. Signed by 2 members: Representatives Mielke, Republican Vice Chair; and Fortunato.

**Staff:** Caroleen Dineen (786-7156).

**Background:**

A metropolitan park district is authorized to manage parks, parkways and boulevards. One metropolitan park district, the Metropolitan Park District of Tacoma, currently exists in the state.

Metropolitan park districts may be created in cities with a population of at least 5,000. Five separately elected park district commissioners serve six-year staggered terms. The initial boundaries of a metropolitan park district are the city limits, although the park district may later seek to annex adjacent territory.

A metropolitan park district may impose two separate regular property tax levies on all property located in the district: (1) a levy not to exceed \$0.50 per \$1,000 of assessed valuation; and (2) a levy not to exceed \$0.25 per \$1,000 of assessed valuation. As are other taxing district levies, the metropolitan park district levies are subject to the constitutional 1 percent limitation on property taxes.

Counties are authorized to impose both general and special purpose sales and use taxes. Special purpose sales and use taxes may be imposed for a variety of purposes, including criminal justice, public facilities districts, public sports facilities, and, in distressed counties, public facilities.

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**Summary of Bill:**

If a metropolitan park district and a city with a population greater than 150,000 request, the legislative authority of any county with a population greater than 500,000 and fewer than one million may submit a ballot proposition to the voters relating to a new local sales and use tax for zoo and aquarium purposes. The ballot proposition must be submitted to voters no later than one year after request and is approved by majority vote.

The maximum rate for the new local sales and use tax is 1/10 of 1 percent. Revenues may be used only for specified costs related to zoo, aquarium and wildlife preservation and display facilities accredited by the American zoo and aquarium association. Specified costs include finance, design, acquisition, construction, equipment or reequipment, operation, maintenance, remodeling, repair, or improvement of such facilities. The Department of Revenue is required to collect the new tax revenues on the county's behalf at no cost to the county.

When the ballot proposition for the new tax is approved, the county is required to establish a zoo and aquarium advisory authority. The initial zoo and aquarium advisory authority board includes seven members appointed as follows:

- three members appointed by the county legislative authority to represent unincorporated areas;
- two members appointed by the legislative authority of the city within the largest population within the county; and
- two members jointly appointed by the legislative authorities of the remaining cities representing at least sixty percent of the combined populations of those cities.

The board members' terms are specified by the appointing authorities and must be between one and three years.

The zoo and aquarium advisory authority is authorized to expend funds raised by the local sales and use tax consistent with any limitations in the local government agreement which initiated the tax. The zoo and aquarium advisory authority also may exercise the following powers consistent with the local government agreement:

- acquire, construct, expand, improve, replace, repair, maintain and operate zoo, aquarium and wildlife preservation and display facilities;
- regulate use of such facilities;
- participate in legal actions;
- contract with public or private entities for such facilities or their operation; and
- fix rates and charges for use of such facilities.

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**Appropriation:** None.

**Fiscal Note:** Not requested.

**Effective Date:** Ninety days after adjournment of session in which bill is passed.

**Testimony For:** (Original bill) This bill authorizes regional funding for the Point Defiance Zoo and Aquarium, which is a regional treasure that serves more than 500,000 visitors annually. This bill regionalizes the funding for Point Defiance Zoo and Aquarium and Northwest Trek through a county-wide tax; currently, the only tax revenue is the property tax generated within the metropolitan park district boundaries.

The Point Defiance Zoo and Aquarium is at a critical point with respect to both capital and operating funding and faces loss of its national accreditation. Without a successful bond measure for capital improvements and the taxing authority in this bill, the Point Defiance Zoo and Aquarium may have to close. Northwest Trek's situation is not as desperate, but it does need the funding authorized in this bill. These facilities cannot supplement their income by increasing admission prices; currently, a visit to either facility costs approximately \$30 for a family of four.

Tacoma business and government leaders support this bill. This tax in this bill is not a mandate, as local governments would have to agree on the tax and the voters would have to approve the tax before it is imposed.

**Testimony Against:** None.

**Testified:** Representative Lantz, prime sponsor; Bob Mack, Tacoma Zoo Society; Tom Otten, Tacoma Zoo Society; David Hellyer, Northwest Trek; Susan Hulbert, Northwest Trek; Chris Loftus, Northwest Trek; Larry Dahl, Tacoma Zoo Society; John Houck, Tacoma Zoo Society; Fran McNair, Executive Council of Greater Tacoma; David Allen, Executive Council of Greater Tacoma; and Heather Miller.