

# SENATE BILL REPORT

## ESB 6805

---

As Passed Senate, February 14, 2000

**Title:** An act relating to apportioning a sales and use tax for zoos, aquariums, wildlife preserves, and regional parks.

**Brief Description:** Apportioning a sales and use tax for zoos, aquariums, wildlife preserves, and regional parks.

**Sponsors:** Senators Goings, Winsley, Eide, Rasmussen and Franklin.

**Brief History:**

**Committee Activity:** State & Local Government: 2/2/2000, 2/3/2000 [DP, DNP].  
Passed Senate, 2/14/2000, 48-0.

---

### SENATE COMMITTEE ON STATE & LOCAL GOVERNMENT

**Majority Report:** Do pass.

Signed by Senators Patterson, Chair; Gardner, Vice Chair; Hale and Haugen.

**Minority Report:** Do not pass.

Signed by Senators Horn and McCaslin.

**Staff:** Eugene Green (786-7405)

**Background:** 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 with the following board members:

- three members appointed by the county legislative authority to represent unincorporated areas;

- two members appointed by the legislative authority of the city with the largest population within the county; and
- two members jointly appointed by the legislative authorities of the remaining cities representing at least 60 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.

**Summary of Bill:** The authorization for use of the sales tax is changed from a county with a population of more than 500,000 and less than 1,000,000 to a county with a population of more than 500,000 and less than 1,500,000 (still only affects the City of Tacoma, the Metropolitan Park District, and Pierce County). Moneys received from the sales tax may also be used for costs related to parks located within the county. If a joint request and authorizing proposition include costs related to parks, the revenues from the sales tax must be allocated as follows: 50 percent to the zoo and aquarium advisory authority; and 50 percent to the county and incorporated areas, solely for parks to be distributed on a per capita basis as follows: to any metropolitan park district, to cities and counties not contained within a metropolitan park district, and the remainder to the county. Moneys received for parks may not be used to replace or supplant existing per capita funding. By December 31, 2005, and thereafter, the county or any city with a population greater than 80,000 must provide at least one dollar match for every two dollars received from the sales tax. Prior to any expenditure of any funds received by the county for costs related to parks, the county must establish a process which considers needs throughout the unincorporated areas of the county in consultation with community advisory councils established by ordinance.

In lieu of the Department of Revenue's administrative charge for collection of this sales tax, from which the county is exempt, 1 percent of these tax revenues must be transferred annually to the Department of Community, Trade, and Economic Development, or its successor agency, from the funds allocated for parks for a period of 12 years from date of first distribution. The department must use these funds to operate and maintain community-based housing for persons who are mentally ill, have mental disabilities, or youth who are otherwise blind, deaf, or otherwise disabled.

Properties subject to a memorandum of agreement between the Federal Bureau of Land Management, the Advisory Council on Historic Preservation, and the Washington State Historic Preservation officer have priority for funding from money received from the sales tax for parks for implementation of the stipulations in the memorandum of agreement.

Financial requirements to implement the stipulations of the memorandum of agreement are specified.

**Appropriation:** None.

**Fiscal Note:** Not requested.

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

**Testimony For:** *Note:* SB 6805 and SB 6806 were taken together. The testifiers addressed 6806, but their remarks appear to be germane to SB 6805. The bill is a compromise. It will allow parks to benefit from this revenue, as well as the zoo and aquarium. Unincorporated areas will benefit as well as incorporated areas. *Further Note:* Senator Wojahn offered two written amendments: The first requires DSHS to transfer approximately 575 acres of the Greater Western State Hospital Campus not a part of the central institutional campus to the campus of the charitable, educational, penal, and reformatory institution account; the second states that the one-tenth percent sales tax may not be imposed unless no funds are available from the local real estate excise taxes. Senator Wojahn also offered an oral amendment.

**Testimony Against:** None.

**Testified:** Lawrence Dahl, Metro Parks Tacoma (pro); Jan Shabro, Pierce County Council (pro).