

# SENATE BILL REPORT

## SB 6806

---

As of January 31, 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:** Senator Goings.

**Brief History:**

**Committee Activity:** State & Local Government: 2/2/2000.

---

### SENATE COMMITTEE ON STATE & LOCAL GOVERNMENT

**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 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.

**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 regional parks within the county. Moneys allocated for costs related to regional parks must be apportioned according to a formula agreed to between the Metropolitan Park District, city, and county. By December 31, 2005, the contractual agreement containing the formula must require that a city or county provide at least \$1 match for every \$2 received by the city or county for regional parks. The agreement must also include a definition of regional park. Regional park— is defined. The agreement must include provisions for establishment of a citizen’s advisory committee that would determine annually project entitlements.

**Appropriation:** None.

**Fiscal Note:** Not requested.

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