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**SUBSTITUTE HOUSE BILL 3105**

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**State of Washington**

**56th Legislature**

**2000 Regular Session**

**By** House Committee on Finance (originally sponsored by Representatives McDonald, Lantz, Talcott, Bush, Campbell, Huff and Kastama)

Read first time 02/28/2000. Referred to Committee on .

1 AN ACT Relating to apportioning a sales and use tax for zoos,  
2 aquariums, wildlife preserves, and regional parks; and amending RCW  
3 82.14.400.

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

5 **Sec. 1.** RCW 82.14.400 and 1999 c 104 s 1 are each amended to read  
6 as follows:

7 (1) Upon the joint request of a metropolitan park district and a  
8 city with a population of more than one hundred fifty thousand, a  
9 county legislative authority in a county with a national park and a  
10 population of more than five hundred thousand and less than one million  
11 five hundred thousand may submit an authorizing proposition to the  
12 county voters, fixing and imposing a sales and use tax in accordance  
13 with this chapter for the purposes designated in subsection ~~((+3+))~~ (4)  
14 of this section and identified in the joint request. Such proposition  
15 must be placed on a ballot for a special or general election to be held  
16 no later than one year after the date of the joint request.

17 (2) The proposition is approved if it receives the votes of a  
18 majority of those voting on the proposition.

1 (3) The tax authorized in this section is in addition to any other  
2 taxes authorized by law and shall be collected from those persons who  
3 are taxable by the state under chapters 82.08 and 82.12 RCW upon the  
4 occurrence of any taxable event within the county. The rate of tax  
5 shall equal no more than one-tenth of one percent of the selling price  
6 in the case of a sales tax, or value of the article used, in the case  
7 of a use tax.

8 (4) Moneys received from any tax imposed under this section shall  
9 be used solely for the purpose of providing funds for:

10 (a) Costs associated with financing, design, acquisition,  
11 construction, equipping, operating, maintaining, remodeling, repairing,  
12 reequipping, or improvement of zoo, aquarium, and wildlife preservation  
13 and display facilities that are currently accredited by the American  
14 zoo and aquarium association; or

15 (b) Those costs associated with (a) of this subsection and costs  
16 related to parks located within a county described in subsection (1) of  
17 this section.

18 (5) The department of revenue shall perform the collection of such  
19 taxes on behalf of the county at no cost to the county. In lieu of the  
20 charge for the administration and collection of local sales and use  
21 taxes under RCW 82.14.050 from which the county is exempt under this  
22 subsection (5), a percentage of the tax revenues authorized by this  
23 section equal to one-half of the maximum percentage provided in RCW  
24 82.14.050 shall be transferred annually to the department of community,  
25 trade, and economic development, or its successor agency, from the  
26 funds allocated under subsection (6)(b) of this section for a period of  
27 twelve years from the first date of distribution of funds under  
28 subsection (6)(b) of this section. The department of community, trade,  
29 and economic development, or its successor agency, shall use funds  
30 transferred to it pursuant to this subsection (5) to provide, operate,  
31 and maintain community-based housing under chapter 43.185 RCW for  
32 persons who are mentally ill, have developmental disabilities, or youth  
33 who are otherwise blind, deaf, or otherwise disabled.

34 (6) If the joint request and the authorizing proposition include  
35 provisions for funding those costs included within subsection (4)(b) of  
36 this section, the tax revenues authorized by this section shall be  
37 allocated annually as follows:

38 (a) Fifty percent to the zoo and aquarium advisory authority; and

1       (b) Fifty percent to be distributed on a per capita basis as set  
2 out in the most recent population figures for unincorporated and  
3 incorporated areas only within that county, as determined by the office  
4 of financial management, solely for parks, as follows: To any  
5 metropolitan park district, to cities and towns not contained within a  
6 metropolitan park district, and the remainder to the county. Moneys  
7 received under this subsection (6)(b) by a county may not be used to  
8 replace or supplant existing per capita funding.

9       (7) Funds shall be distributed annually by the county treasurer to  
10 the county, and cities and towns located within the county, in the  
11 manner set out in subsection (6)(b) of this section.

12       (8) Prior to expenditure of any funds received by the county under  
13 subsection (6)(b) of this section, the county shall establish a process  
14 which considers needs throughout the unincorporated areas of the county  
15 in consultation with community advisory councils established by  
16 ordinance.

17       (9) By December 31, 2005, and thereafter, the county or any city  
18 with a population greater than eighty thousand must provide at least  
19 one dollar match for every two dollars received under this section.

20       (10) Properties subject to a memorandum of agreement between the  
21 federal bureau of land management, the advisory council on historic  
22 preservation, and the Washington state historic preservation officer  
23 have priority for funding from money received under subsection (6)(b)  
24 of this section for implementation of the stipulations in the  
25 memorandum of agreement.

26       (a) At least one hundred thousand dollars of the first four years  
27 of allocations under subsection (6)(b) of this section, to be matched  
28 by the county or city with one dollar for every two dollars received,  
29 shall be used to implement the stipulations of the memorandum of  
30 agreement and for other historical, archaeological, architectural, and  
31 cultural preservation and improvements related to the properties.

32       (b) The amount in (a) of this subsection shall come equally from  
33 the allocations to the county and to the city in which the properties  
34 are located, unless otherwise agreed to by the county and the city.

35       (c) The amount in (a) of this subsection shall not be construed to  
36 displace or be offered in lieu of any lease payment from a county or  
37 city to the state for the properties in question.

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