
SENATE BILL 6806

State of Washington

56th Legislature

2000 Regular Session

By Senator Goings

Read first time 01/31/2000. Referred to Committee on State & Local Government.

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 population of more than
10 five hundred thousand and less than one million five hundred thousand
11 may submit an authorizing proposition to the county voters, fixing and
12 imposing a sales and use tax in accordance with this chapter for the
13 purposes designated in subsection (~~(3)~~) (4) of this section. Such
14 proposition must be placed on a ballot for a special or general
15 election to be held no later than one year after the date of the joint
16 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 regional parks located within a county described in
17 subsection (1) of this section. Moneys allocated for costs related to
18 regional parks must be apportioned according to a formula agreed to
19 between the district, city, and county described in subsection (1) of
20 this section. By December 31, 2005, the contractual agreement
21 containing the formula must require that a city or county provide at
22 least one dollar match for every two dollars to be received by the city
23 or county for regional parks under this section. The agreement shall
24 also include a definition of regional park to be included in the
25 authorizing proposition referred to in subsection (1) of this section.

26 (5) The department of revenue shall perform the collection of such
27 taxes on behalf of the county at no cost to the county.

28 (6) For purposes of this chapter, "regional park" means a large
29 active or passive recreation area that:

30 (a) Serves an entire region;

31 (b) Has high user volumes;

32 (c) Includes features normally not associated with neighborhood
33 parks, such as unique or multi-use recreational facilities, arboretums,
34 shorelines, or cultural attractions; and

35 (d) May benefit residents of a number of jurisdictions and:

36 (i) Is owned or operated by a county, city, or metropolitan park
37 district described in subsection (1) of this section; or

38 (ii) Is owned or operated by any city or town located in a county
39 described in subsection (1) of this section.

1 (7) Funds shall be distributed annually by the county treasurer to
2 a county, city, or metropolitan park district for regional parks
3 according to the agreement described in subsection (4)(b) of this
4 section. The agreement must include provisions for establishment of a
5 citizens advisory committee that would determine annually those
6 projects entitled to that portion of the revenues raised by the tax
7 authorized in this section allocated to the county and any city or town
8 with a population less than one hundred fifty thousand.

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