SENATE BILL REPORT
SB 6333

As of January 18, 2002

Title: An act relating to authorizing a local option sales tax to fund parks and recreational facilities.

Brief Description: Authorizing a local option sales tax to fund parks and recreational facilities.

Sponsors: Senators Jacobsen, Poulsen, Regala, Oke, Swecker and McAuliffe.

Brief History:
   Committee Activity: Natural Resources, Parks & Shorelines: 1/24/02.

SENATE COMMITTEE ON NATURAL RESOURCES, PARKS & SHORELINES

Staff: Kari Guy (786-7437)

Background: Sales tax is paid on each retail sale of most articles of tangible personal property and some services. The state tax rate is 6.5 percent.

All cities and counties impose a .5 percent sales tax for general government purposes. There is an optional second .5 percent sales tax, with voter approval. In addition to general taxes, there are local option taxes for transit, criminal justice, and other public facilities. The maximum local sales tax rate ranges from 2.2 percent to 3.3 percent, depending on the county.

The Legislative Task Force on Local Parks Maintenance and Operations recommended that the state grant local governments the option of collecting an additional sales tax for parks maintenance and operations.

Summary of Bill: If approved by a majority of voters, a county may impose a sales tax of up to .1 percent to be used solely for operating and maintaining parks owned by the county and cities within the county. If a county or city owns no park or recreation facilities, the revenues may be used for acquisition and development of these facilities. The tax revenues are allocated based on population, with revenue being distributed among the county and cities within the county proportional to each jurisdiction's population.

The tax may not be imposed if a sales tax for zoo, aquarium, and wildlife facilities is already being imposed.

Appropriation: None.

Fiscal Note: Not requested.

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