
HOUSE BILL 2559

State of Washington 57th Legislature 2002 Regular Session

By Representatives Ogden, O'Brien, McDermott, Morell, Conway and Wood

Read first time 01/21/2002. Referred to Committee on Finance.

1 AN ACT Relating to authorizing a local option sales tax to fund
2 parks and recreational facilities; and adding a new section to chapter
3 82.14 RCW.

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

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.14 RCW
6 to read as follows:

7 (1) The legislative authority of a county may submit an authorizing
8 proposition to the voters, and if the proposition is approved by a
9 majority of those voting on the proposition, fix and impose a sales and
10 use tax in accordance with this chapter for the purposes designated in
11 subsection (4) of this section.

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

1 (3) The department of revenue shall perform the collection of this
2 tax on behalf of the county at no cost to the county.

3 (4) Money received from tax imposed under this section shall be
4 used solely for the purpose of providing funds for operating and
5 maintaining parks and recreational facilities owned by the county and
6 the cities located within the county in which the tax is imposed. If
7 a city or county receiving revenues owns no park or recreational
8 facilities, the revenues may additionally be used for the acquisition
9 and development of these facilities.

10 (5) The tax authorized by this section shall be allocated to the
11 county based on the population the unincorporated area of the county
12 bears to the total population of the county and to each city within the
13 county based on the proportion each city's population bears to the
14 total population of the county, as determined by the most recent
15 population estimates of the office of financial management. Where a
16 city lies in more than one county, only the city's population within
17 the county in which the tax is imposed may be the basis for an
18 allocation under this subsection.

19 (6) Money received from any tax imposed under this section shall
20 not be used to supplant existing funding of the operation and
21 maintenance of parks and recreational facilities.

22 (7) The tax authorized pursuant to this section may not be imposed
23 if the tax authorized by RCW 82.14.400 is being imposed.

--- END ---