
SUBSTITUTE SENATE BILL 5254

State of Washington

57th Legislature

2001 Regular Session

By Senate Committee on State & Local Government (originally sponsored by Senators Jacobsen, Fairley, Swecker, Haugen, Oke, Regala, T. Sheldon, Kline, Prentice, Parlette, Constantine, Gardner, Hale, McAuliffe and Kohl-Welles)

READ FIRST TIME 03/05/01.

1 AN ACT Relating to providing funding for parks and recreational
2 facilities; amending RCW 82.46.010; and reenacting and amending RCW
3 82.46.035.

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

5 **Sec. 1.** RCW 82.46.010 and 1994 c 272 s 1 are each amended to read
6 as follows:

7 (1) The legislative authority of any county or city shall identify
8 in the adopted budget the capital projects and maintenance and
9 operations of parks and recreational facilities funded in whole or in
10 part from the proceeds of the tax authorized in this section, and shall
11 indicate that such tax is intended to be in addition to other funds
12 that may be reasonably available for such capital projects and
13 maintenance and operations of parks and recreational facilities.

14 (2) The legislative authority of any county or any city may impose
15 an excise tax on each sale of real property in the unincorporated areas
16 of the county for the county tax and in the corporate limits of the
17 city for the city tax at a rate not exceeding one-quarter of one
18 percent of the selling price. The revenues from this tax shall be used
19 by any city or county with a population of five thousand or less and

1 any city or county that does not plan under RCW 36.70A.040 for any
2 capital purpose identified in a capital improvements plan and local
3 capital improvements, including those listed in RCW 35.43.040, and for
4 maintenance and operations of parks and recreational facilities
5 acquired or developed with revenues from this tax after December 31,
6 2000. The amount of revenues used for maintenance or operations of
7 parks and recreational facilities by a county or city shall not exceed
8 twenty-five percent of the total amount collected from this tax by that
9 county or city in the preceding calendar year. Revenues from this tax
10 shall not be used by any county or city to supplant existing funding
11 for maintenance and operations of parks and recreational facilities.

12 After April 30, 1992, revenues generated from the tax imposed under
13 this subsection in counties over five thousand population and cities
14 over five thousand population that are required or choose to plan under
15 RCW 36.70A.040 shall be used (~~solely~~) for financing capital projects
16 specified in a capital facilities plan element of a comprehensive plan
17 and housing relocation assistance under RCW 59.18.440 and 59.18.450,
18 and for maintenance and operations of parks and recreational facilities
19 acquired or developed with revenues from this tax after December 31,
20 2000. The amount of revenues used for maintenance or operations of
21 parks and recreational facilities by a county or city shall not exceed
22 twenty-five percent of the total amount collected from this tax by that
23 county or city in the preceding calendar year. Revenues from this tax
24 shall not be used by any county or city to supplant existing funding
25 for maintenance and operations of parks and recreational facilities.
26 However, revenues (a) pledged by such counties and cities to debt
27 retirement prior to April 30, 1992, may continue to be used for that
28 purpose until the original debt for which the revenues were pledged is
29 retired, or (b) committed prior to April 30, 1992, by such counties or
30 cities to a project may continue to be used for that purpose until the
31 project is completed.

32 (3) In lieu of imposing the tax authorized in RCW 82.14.030(2), the
33 legislative authority of any county or any city may impose an
34 additional excise tax on each sale of real property in the
35 unincorporated areas of the county for the county tax and in the
36 corporate limits of the city for the city tax at a rate not exceeding
37 one-half of one percent of the selling price.

38 (4) Taxes imposed under this section shall be collected from
39 persons who are taxable by the state under chapter 82.45 RCW upon the

1 occurrence of any taxable event within the unincorporated areas of the
2 county or within the corporate limits of the city, as the case may be.

3 (5) Taxes imposed under this section shall comply with all
4 applicable rules, regulations, laws, and court decisions regarding real
5 estate excise taxes as imposed by the state under chapter 82.45 RCW.

6 (6) As used in this section, "city" means any city or town and
7 "capital project" means those public works projects of a local
8 government for planning, acquisition, construction, reconstruction,
9 repair, replacement, rehabilitation, or improvement of streets; roads;
10 highways; sidewalks; street and road lighting systems; traffic signals;
11 bridges; domestic water systems; storm and sanitary sewer systems;
12 parks; recreational facilities; law enforcement facilities; fire
13 protection facilities; trails; libraries; administrative and/or
14 judicial facilities; river and/or waterway flood control projects by
15 those jurisdictions that, prior to June 11, 1992, have expended funds
16 derived from the tax authorized by this section for such purposes; and,
17 until December 31, 1995, housing projects for those jurisdictions that,
18 prior to June 11, 1992, have expended or committed to expend funds
19 derived from the tax authorized by this section or the tax authorized
20 by RCW 82.46.035 for such purposes.

21 **Sec. 2.** RCW 82.46.035 and 1992 c 221 s 3 and 1991 sp.s. c 32 s 33
22 are each reenacted and amended to read as follows:

23 (1) The legislative authority of any county or city shall identify
24 in the adopted budget the capital projects funded in whole or in part
25 from the proceeds of the tax authorized in this section, and shall
26 indicate that such tax is intended to be in addition to other funds
27 that may be reasonably available for (~~such~~) capital projects and
28 maintenance and operations of park facilities.

29 (2) The legislative authority of any county or any city that plans
30 under RCW 36.70A.040(1) may impose an additional excise tax on each
31 sale of real property in the unincorporated areas of the county for the
32 county tax and in the corporate limits of the city for the city tax at
33 a rate not exceeding one-quarter of one percent of the selling price.
34 Any county choosing to plan under RCW 36.70A.040(2) and any city within
35 such a county may only adopt an ordinance imposing the excise tax
36 authorized by this section if the ordinance is first authorized by a
37 proposition approved by a majority of the voters of the taxing district
38 voting on the proposition at a general election held within the

1 district or at a special election within the taxing district called by
2 the district for the purpose of submitting such proposition to the
3 voters.

4 (3) Revenues generated from the tax imposed under subsection (2) of
5 this section shall be used by such counties and cities (~~solely~~) for
6 financing capital projects specified in a capital facilities plan
7 element of a comprehensive plan, and for maintenance and operations of
8 park facilities acquired or developed with revenues from the tax
9 imposed under subsection (2) of this section after December 31, 2000.
10 The amount of revenues used for maintenance or operations of park
11 facilities by a county or city shall not exceed twenty-five percent of
12 the total amount collected from this tax by that county or city in the
13 preceding calendar year. Revenues from this tax shall not be used by
14 any county or city to supplant existing funding for maintenance and
15 operations of park facilities. However, revenues (a) pledged by such
16 counties and cities to debt retirement prior to March 1, 1992, may
17 continue to be used for that purpose until the original debt for which
18 the revenues were pledged is retired, or (b) committed prior to March
19 1, 1992, by such counties or cities to a project may continue to be
20 used for that purpose until the project is completed.

21 (4) Revenues generated by the tax imposed by this section shall be
22 deposited in a separate account.

23 (5) As used in this section, "city" means any city or town and
24 "capital project" means those public works projects of a local
25 government for planning, acquisition, construction, reconstruction,
26 repair, replacement, rehabilitation, or improvement of streets, roads,
27 highways, sidewalks, street and road lighting systems, traffic signals,
28 bridges, domestic water systems, storm and sanitary sewer systems, and
29 planning, construction, reconstruction, repair, rehabilitation, or
30 improvement of parks.

31 (6) When the governor files a notice of noncompliance under RCW
32 36.70A.340 with the secretary of state and the appropriate county or
33 city, the county or city's authority to impose the additional excise
34 tax under this section shall be temporarily rescinded until the
35 governor files a subsequent notice rescinding the notice of
36 noncompliance.

37 NEW SECTION. **Sec. 3.** If any provision of this act or its
38 application to any person or circumstance is held invalid, the

1 remainder of the act or the application of the provision to other
2 persons or circumstances is not affected.

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