SENATE BILL 6502

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State of Washington   **57th Legislature**   **2002 Regular Session**

By Senators Benton, Hochstatter, Stevens and Honeyford

Read first time 01/18/2002.   Referred to Committee on Ways & Means.

1   AN ACT Relating to sales and use taxation for public facilities
2 districts; and amending RCW 82.14.390.

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

4   **Sec. 1.** RCW 82.14.390 and 1999 c 165 s 13 are each amended to read
5 as follows:
6   (1) Except as provided in subsection (6) of this section, the
7 governing body of a public facilities district created under chapter
8 35.57 or 36.100 RCW that commences construction of a new regional
9 center, or improvement or rehabilitation of an existing new regional
10 center, before January 1, 2003, may submit an authorizing proposition
11 to the voters, and if the proposition is approved by a majority of
12 persons voting, fix and impose a sales and use tax in accordance with
13 the terms of this chapter. The tax is in addition to other taxes
14 authorized by law and shall be collected from those persons who are
15 taxable by the state under chapters 82.08 and 82.12 RCW upon the
16 occurrence of any taxable event within the public facilities district.
17 The rate of tax shall not exceed 0.033 percent of the selling price in
18 the case of a sales tax or value of the article used in the case of a
19 use tax.

1   (2) The tax imposed under subsection (1) of this section shall be
2   deducted from the amount of tax otherwise required to be collected or
3   paid over to the department of revenue under chapter 82.08 or 82.12
4   RCW. The department of revenue shall perform the collection of such
5   taxes on behalf of the county at no cost to the public facilities
6   district.
7   (3) No tax may be collected under this section before August 1,
8   2000. The tax imposed in this section shall expire when the bonds
9   issued for the construction of the regional center and related parking
10 facilities are retired, but not more than twenty-five years after the
11 tax is first collected.
12   (4) Moneys collected under this section shall only be used for the
13 purposes set forth in RCW 35.57.020 and must be matched with an amount
14 from other public or private sources equal to thirty-three percent of
15 the amount collected under this section, provided that amounts
16 generated from nonvoter approved taxes authorized under chapter 35.57
17 RCW or nonvoter approved taxes authorized under chapter 36.100 RCW
18 shall not constitute a public or private source. For the purpose of
19 this section, public or private sources includes, but is not limited to
20 cash or in-kind contributions used in all phases of the development or
21 improvement of the regional center, land that is donated and used for
22 the siting of the regional center, cash or in-kind contributions from
23 public or private foundations, or amounts attributed to private sector
24 partners as part of a public and private partnership agreement
25 negotiated by the public facilities district.
26   (5) The combined total tax levied under this section shall not be
27 greater than 0.033 percent. If both a public facilities district
28 created under chapter 35.57 RCW and a public facilities district
29 created under chapter 36.100 RCW impose a tax under this section, the
30 tax imposed by a public facilities district created under chapter 35.57
31 RCW shall be credited against the tax imposed by a public facilities
32 district created under chapter 36.100 RCW.
33   (6) A public facilities district created under chapter 36.100 RCW
34 is not eligible to impose the tax under this section if the legislative
35 authority of the county where the public facilities district is located
36 has imposed a sales and use tax under RCW 82.14.0485 or 82.14.0494.

1   (7) The voting requirement under subsection (1) of this section
2 only applies to sales and use taxes to be imposed on or after the
3 effective date of this act.

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