

5514-S3

Sponsor(s): Senate Committee on Ways & Means (originally sponsored by Senators Spanel, Carlson, Hale, Gardner, Rasmussen, Winsley, Regala, Costa and Fraser)

Brief Description: Changing provisions relating to public facilities districts.

SB 5514-S3 - DIGEST

(DIGEST AS PASSED LEGISLATURE)

Revises public facility district provisions.

Provides that the legislative authority of any town or city, or any contiguous group of towns or cities, located in a county with a population of less than one million and the legislative authority of the county or counties in which the towns or cities are located may enter into an agreement under chapter 39.34 RCW for the creation and joint operation of a public facilities district.

Requires that a public facilities district created by an agreement between a town or city, or a contiguous group of towns or cities, and the county in which they are located shall be coextensive with the boundaries of the towns or cities, and the boundaries of the county or counties as to the unincorporated areas of the county or counties. The boundaries shall not include incorporated towns or cities that are not parties to the agreement for the creation and joint operation of the district.

Provides that a public facilities district that has constructed a regional center after the effective date of this act is eligible for a refund of the taxes paid under chapters 82.08, 82.12, and 82.14 RCW on site preparation and construction of buildings or other structures, and the acquisition of related machinery and equipment, for the regional center, including labor and services rendered in the planning, installation, and construction of the center and installation of machinery and equipment. A public facilities district is not eligible for the refund under this act unless an economic benefits analysis has been completed for the regional center project.

Declares that, in no event may any taxes be refunded before January 1, 2006.

Provides that a city or town may impose a tax on persons paying an admission to any activity of such public facility if the city or town uses the admission tax revenue it collects on the admission charges to that public facility for the construction, operation, maintenance, repair, replacement, or enhancement of that public facility or to develop, support, operate, or enhance programs in that public facility.

Requires the public facilities district to provide the department of revenue with invoice details and other information as required by the department in order to determine the amount of tax to be refunded. The refund includes any interest on taxes. The department of revenue shall be compensated for the administration of this act out of the interest amount, such compensation not to exceed one percent of the interest.

