

1 **SHB 1742 - H AMD 0073 WITHDRAWN 3-11-03**

2 By Representative McDonald

3 On page 2, after line 11, insert the following:

4 "Sec. 2. RCW 82.14.390 and 2002 c 363 s 4 are each amended to  
5 read as follows:

6 (1) Except as provided in subsection (6) of this section, the  
7 governing body of a public facilities district created before July  
8 31, ((2002)) 2005, under chapter 35.57 or 36.100 RCW that commences  
9 construction of a new regional center, or improvement or  
10 rehabilitation of an existing new regional center, before January  
11 1, ((2004)) 2006, may impose a sales and use tax in accordance with  
12 the terms of this chapter. The tax is in addition to other taxes  
13 authorized by law and shall be collected from those persons who are  
14 taxable by the state under chapters 82.08 and 82.12 RCW upon the  
15 occurrence of any taxable event within the public facilities  
16 district. The rate of tax shall not exceed 0.033 percent of the  
17 selling price in the case of a sales tax or value of the article  
18 used in the case of a use tax.

19 (2) The tax imposed under subsection (1) of this section shall  
20 be deducted from the amount of tax otherwise required to be  
21 collected or paid over to the department of revenue under chapter  
22 82.08 or 82.12 RCW. The department of revenue shall perform the  
23 collection of such taxes on behalf of the county at no cost to the  
24 public facilities district.

25 (3) No tax may be collected under this section before August 1,  
26 2000. The tax imposed in this section shall expire when the bonds  
27 issued for the construction of the regional center and related  
28 parking facilities are retired, but not more than twenty-five years  
29 after the tax is first collected.

30 (4) Moneys collected under this section shall only be used for  
31 the purposes set forth in RCW 35.57.020 and must be matched with an  
32 amount from other public or private sources equal to thirty-three  
33 percent of the amount collected under this section, provided that

1 amounts generated from nonvoter approved taxes authorized under  
2 chapter 35.57 RCW or nonvoter approved taxes authorized under  
3 chapter 36.100 RCW shall not constitute a public or private source.  
4 For the purpose of this section, public or private sources  
5 includes, but is not limited to cash or in-kind contributions used  
6 in all phases of the development or improvement of the regional  
7 center, land that is donated and used for the siting of the  
8 regional center, cash or in-kind contributions from public or  
9 private foundations, or amounts attributed to private sector  
10 partners as part of a public and private partnership agreement  
11 negotiated by the public facilities district.

12 (5) The combined total tax levied under this section shall not  
13 be greater than 0.033 percent. If both a public facilities  
14 district created under chapter 35.57 RCW and a public facilities  
15 district created under chapter 36.100 RCW impose a tax under this  
16 section, the tax imposed by a public facilities district created  
17 under chapter 35.57 RCW shall be credited against the tax imposed  
18 by a public facilities district created under chapter 36.100 RCW.

19 (6) A public facilities district created under chapter 36.100  
20 RCW is not eligible to impose the tax under this section if the  
21 legislative authority of the county where the public facilities  
22 district is located has imposed a sales and use tax under RCW  
23 82.14.0485 or 82.14.0494."

24 Correct the title

**EFFECT:** Extends the authorization to impose a sales and use tax for a regional center to public facilities districts created by July 31, 2005, that commences construction, improvement or rehabilitation of a regional center by January 1, 2006.