

1 **SHB 1742 - H AMD 0080 WITHDRAWN 3-11-03**
2 By Representative McDonald

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

4 "NEW SECTION. **Sec. 2.** A new section is added to chapter 82.14
5 RCW to read as follows:

6 (1) Except as provided in subsection (6) of this section, the
7 governing body of a public facilities district created after July
8 1, 2003, but before June 30, 2005, under chapter 35.57 or 36.100
9 RCW that commences construction of a new regional center, or
10 improvement or rehabilitation of an existing new regional center,
11 before January 1, 2006, may impose a sales and use tax in
12 accordance with the terms of this chapter. The tax is in addition
13 to other taxes authorized by law and shall be collected from those
14 persons who are taxable by the state under chapters 82.08 and 82.12
15 RCW upon the occurrence of any taxable event within the public
16 facilities district. The rate of tax shall not exceed 0.033
17 percent of the selling price in the case of a sales tax or value of
18 the article 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 2003. 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: Authorizes the imposition of 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.