

ESHB 2347 - S COMM AMD

By Committee on Government Operations & Elections

1 Strike everything after the enacting clause and insert the
2 following:

3 "NEW SECTION. **Sec. 1.** A new section is added to chapter 82.14 RCW
4 to read as follows:

5 (1) Except as provided in subsection (6) of this section, the
6 governing body of a public facilities district created after July 1,
7 2005, but before June 30, 2007, under chapter 35.57 or 36.100 RCW that
8 commences construction of a new regional center to be used for
9 community events, and artistic, musical, theatrical, or other cultural
10 exhibitions, presentations, or performances and having two thousand or
11 fewer permanent seats, or improvement or rehabilitation of an existing
12 regional center to be used for community events, and artistic, musical,
13 theatrical, or other cultural exhibitions, presentations, or
14 performances and having two thousand or fewer permanent seats, before
15 January 1, 2008, may impose a sales and use tax in accordance with the
16 terms of this chapter, provided the public facilities district is
17 located in a county with a population in excess of seven hundred
18 thousand. The tax is in addition to other taxes authorized by law and
19 shall be collected from those persons who are taxable by the state
20 under chapters 82.08 and 82.12 RCW upon the occurrence of any taxable
21 event within the public facilities district. The rate of tax shall not
22 exceed 0.033 percent of the selling price in the case of a sales tax or
23 value of the article used in the case of a use tax.

24 (2) The tax imposed under subsection (1) of this section shall be
25 deducted from the amount of tax otherwise required to be collected or
26 paid over to the department of revenue under chapter 82.08 or 82.12
27 RCW. The department of revenue shall perform the collection of the
28 taxes on behalf of and at no cost to the public facilities district.

29 (3) No tax may be collected under this section before September 1,
30 2005. The tax imposed in this section expires on the earlier of: (a)

1 The date when the bonds issued for the construction of the cultural
2 center and related parking facilities are retired; (b) twenty years
3 after the tax is first collected; or (c) the date when the cumulative
4 total of taxes collected has exceeded eighteen million dollars.

5 (4) Money collected under this section shall only be used for the
6 purposes set forth in subsection (1) of this section and must be
7 matched with an amount from other public or private sources equal to
8 thirty-three percent of the amount collected under this section,
9 provided that amounts generated from nonvoter approved taxes authorized
10 under chapter 35.57 RCW or nonvoter approved taxes authorized under
11 chapter 36.100 RCW shall not constitute a public or private source.
12 For the purpose of this section, public or private sources include, but
13 are not limited to, cash or in-kind contributions used in all phases of
14 the development or improvement of the regional center, land that is
15 donated and used for the siting of the regional center, cash or in-kind
16 contributions from public or private foundations, or amounts attributed
17 to private sector partners as part of a public and private partnership
18 agreement negotiated by the public facilities district.

19 (5) The combined total tax rate levied under this section shall not
20 be greater than 0.033 percent. If both a public facilities district
21 created under chapter 35.57 RCW and a public facilities district
22 created under chapter 36.100 RCW impose a tax under this section, the
23 tax imposed by a public facilities district created under chapter 35.57
24 RCW shall be credited against the tax imposed by a public facilities
25 district created under chapter 36.100 RCW.

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

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30 On page 1, line 2 of the title, after "districts;" strike the

1 remainder of the title and insert "and adding a new section to chapter
2 82.14 RCW."

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