SB 5965 - S AMD 272
    By   Senator Benton

3/19/03 PULLED

1   On page 2, after line 36, insert the following:

2   "**Sec. 2.** RCW 82.14.390 and 2002 c 363 s 4 are each amended to read as
3   follows:
4   (1) Except as provided in subsection (6) of this section, the
5   governing body of a public facilities district created before July 31,
6   2002, under chapter 35.57 or 36.100 RCW that commences construction of
7   a new regional center, or improvement or rehabilitation of an existing
8   new regional center, before January 1, 2004, may impose a sales and use
9   tax in accordance with the terms of this chapter. The tax is in
10   addition to other taxes authorized by law and shall be collected from
11   those persons who are taxable by the state under chapters 82.08 and
12   82.12 RCW upon the occurrence of any taxable event within the public
13   facilities district. The rate of tax shall not exceed 0.033 percent of
14   the selling price in the case of a sales tax or value of the article
15   used in the case of a use tax.
16   (2) The tax imposed under subsection (1) of this section shall be
17   deducted from the amount of tax otherwise required to be collected or
18   paid over to the department of revenue under chapter 82.08 or 82.12
19   RCW. The department of revenue shall perform the collection of such
20   taxes on behalf of the county at no cost to the public facilities
21   district.
22   (3) No tax may be collected under this section before August 1,
23   2000. The tax imposed in this section shall expire when the bonds
24   issued for the construction of the regional center and related parking
25   facilities are retired, but not more than twenty-five years after the
26   tax is first collected. _In any county located west of the cascade_
27   _crest, south of puget sound, and bordering another state, no tax may be_
28   _collected under this section after July 1, 2003, unless bonds have been_
29   _sold by April 1, 2003, based on this revenue source._
30   (4) Moneys collected under this section shall only be used for the
31   purposes set forth in RCW 35.57.020 and must be matched with an amount

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

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

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

24   Renumber the sections consecutively and correct any internal
25   references accordingly.

26   **SB 5965** - S AMD
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29   On page 1, line 4 of the title, after "population;" strike "and
30   amending RCW 36.100.020", and insert "amending RCW 36.100.020 and RCW
31   82.14.390"

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EFFECT: Eliminates state diversion of sales tax for public facility districts located west of the Cascades, south of Puget Sound, and bordering another state, who have not bonded against the revenue stream.