
HOUSE BILL 2347

State of Washington

58th Legislature

2004 Regular Session

By Representatives McDonald, Morrell, Edwards and Hinkle

Prefiled 1/8/2004. Read first time 01/12/2004. Referred to
Committee on Trade & Economic Development.

1 AN ACT Relating to the inclusion of cultural facilities under the
2 authority of certain public facilities districts; and adding a new
3 section to chapter 82.14 RCW.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.14 RCW
6 to read as follows:

7 (1) Except as provided in subsection (6) of this section, the
8 governing body of a public facilities district created after July 1,
9 2005, but before June 30, 2007, under chapter 35.57 or 36.100 RCW that
10 commences construction of a new cultural center, or improvement or
11 rehabilitation of an existing cultural center, before January 1, 2008,
12 may impose a sales and use tax in accordance with the terms of this
13 chapter. The tax is in addition to other taxes authorized by law and
14 shall be collected from those persons who are taxable by the state
15 under chapters 82.08 and 82.12 RCW upon the occurrence of any taxable
16 event within the public facilities district. The rate of tax shall not
17 exceed 0.033 percent of the selling price in the case of a sales tax or
18 value of the article used in the case of a use tax.

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

7 (3) No tax may be collected under this section before September 1,
8 2005. The tax imposed in this section expires when the bonds issued
9 for the construction of the regional center and related parking
10 facilities are retired, but not more than twenty-five years after the
11 tax is first collected.

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

26 (5) The combined total tax levied under this section shall not be
27 greater than 0.033 percent. If both a public facilities district
28 created under chapter 35.57 RCW and a public facilities district
29 created under chapter 36.100 RCW impose a tax under this section, the
30 tax imposed by a public facilities district created under chapter 35.57
31 RCW shall be credited against the tax imposed by a public facilities
32 district created under chapter 36.100 RCW.

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

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