

2738

Sponsor(s): Representative Anderson

Brief Description: Modifying port district provisions.

HB 2738 - DIGEST

Provides that each port district with annual property tax collections of one million dollars or greater shall annually transfer seven percent of its gross operating revenues, excluding revenues derived from any property tax levy, to school districts as provided by this act.

Provides that a school district is eligible to receive the transferred funds as provided by this act if the school district includes within its jurisdiction, territory that is also within the jurisdiction of the port district.

Declares that the amount of funds an eligible school district may receive from a port district shall be proportionate and shall be determined by: (1) The total number of school district pupils that reside within the jurisdiction of the port district; and

(2) The total number of school district pupils that reside within the jurisdiction of the port district from each school district.

Provides that the department of ecology and the department of fish and wildlife shall, for port district property and railway corridors as provided by this act, delegate, to the maximum extent consistent with federal law, all environmental permitting authority currently exercised by these agencies, including, but not limited to, chapters 90.48, 90.58, and 77.55 RCW, to each port district. The department of ecology and the department of fish and wildlife shall delegate authority by certifying port commissions to self-permit with regard to all state environmental permits currently issued, approved, or consulted upon by the department of ecology and the department of fish and wildlife.

Declares that chapter 82.04 RCW does not apply to a port located business.

Requires any person maintaining places of business both on and off port district property which contribute to the business activity to, for the purpose of computing this tax exemption, apportion to this exemption that portion of gross income which is derived from activities rendered from the business location located on port district property.

Declares that the tax levied by RCW 82.08.020 does not apply to sales of tangible personal property or services to a port located business when the tangible personal property or services are used exclusively at the business's location on port owned property.

Declares that the provisions of chapter 82.12 RCW do not apply to the use of tangible personal property or services by a port located business when the tangible personal property or services are used exclusively at the business's location on port owned property.

Declares that the provisions of chapter 82.16 RCW do not apply to amounts received from sales to port located businesses.

Provides that a city or town may not impose a tax on amounts received by a port located business.

Declares that all leasehold interests in property of port districts are exempt from tax under chapter 82.29A RCW.

Provides that the personal property of a port located business which is used by the business exclusively at the business's location on port owned property is exempt from taxation.

Declares that the tax levied by RCW 82.08.020 does not apply to sales of tangible personal property or services used for the expansion of capacity on a mainline rail line. A mainline rail line is a rail line that carried more than five million gross ton-miles per mile in the prior year.

Declares that the provisions of chapter 82.12 RCW do not apply to the use of tangible personal property or services used for the expansion of capacity on a mainline railway.

Authorizes the board to make direct loans from the commingled trust fund to port districts with less than one million dollars in annual tax receipts.