
SUBSTITUTE HOUSE BILL 1470

State of Washington 59th Legislature 2005 Regular Session

By House Committee on Economic Development, Agriculture & Trade
(originally sponsored by Representatives Morrell, McDonald and Chase)

READ FIRST TIME 02/24/05.

1 AN ACT Relating to regional centers under the authority of certain
2 public facilities districts; and adding a new section to chapter 82.14
3 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 2006, but before June 30, 2008, under chapter 35.57 or 36.100 RCW that
10 commences construction of a new regional center to be used for
11 community events, and artistic, musical, theatrical, or other cultural
12 exhibitions, presentations, or performances and having two thousand or
13 fewer permanent seats, or improvement or rehabilitation of an existing
14 regional center to be used for community events, and artistic, musical,
15 theatrical, or other cultural exhibitions, presentations, or
16 performances and having two thousand or fewer permanent seats, before
17 January 1, 2009, may impose a sales and use tax in accordance with the
18 terms of this chapter, provided the public facilities district is
19 located in a county with a population in excess of seven hundred

1 thousand. The tax is in addition to other taxes authorized by law and
2 shall be collected from those persons who are taxable by the state
3 under chapters 82.08 and 82.12 RCW upon the occurrence of any taxable
4 event within the public facilities district. The rate of tax shall not
5 exceed 0.033 percent of the selling price in the case of a sales tax or
6 value of the article used in the case of a use tax.

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

13 (3) No tax may be collected under this section before September 1,
14 2006. The tax imposed in this section expires on the earlier of: (a)
15 The date when the bonds issued for the construction of the cultural
16 center and related parking facilities are retired; (b) twenty years
17 after the tax is first collected; or (c) the date when the cumulative
18 total of taxes collected has exceeded eighteen million dollars.

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

33 (5) The combined total tax rate levied under this section shall not
34 be greater than 0.033 percent. If both a public facilities district
35 created under chapter 35.57 RCW and a public facilities district
36 created under chapter 36.100 RCW impose a tax under this section, the
37 tax imposed by a public facilities district created under chapter 35.57

1 RCW shall be credited against the tax imposed by a public facilities
2 district created under chapter 36.100 RCW.

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

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