
HOUSE BILL 2447

State of Washington 59th Legislature 2006 Regular Session

By Representatives Condotta and Armstrong

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Committee on Finance.

1 AN ACT Relating to extending the expiration date for funding the
2 construction of new regional centers; and amending RCW 82.14.390.

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

4 **Sec. 1.** RCW 82.14.390 and 2002 c 363 s 4 are each amended to read
5 as follows:

6 (1) Except as provided in subsection (~~((+6+))~~) (7) of this section,
7 the governing body of a public facilities district created before July
8 31, 2002, under chapter 35.57 or 36.100 RCW that commences construction
9 of a new regional center, or improvement or rehabilitation of an
10 existing new regional center, before January 1, 2004, may impose a
11 sales and use tax in accordance with the terms of this chapter. The
12 tax is in addition to other taxes authorized by law and shall be
13 collected from those persons who are taxable by the state under
14 chapters 82.08 and 82.12 RCW upon the occurrence of any taxable event
15 within the public facilities district. The rate of tax shall not
16 exceed 0.033 percent of the selling price in the case of a sales tax or
17 value of the article used in the case of a use tax.

18 (2) Except as provided in subsection (7) of this section, the
19 governing body of a public facilities district created before September

1 1, 2006, under chapter 35.57 or 36.100 RCW that commences construction
2 of a new regional center, before April 1, 2007, may impose a sales and
3 use tax in accordance with the terms of this chapter. The tax is in
4 addition to other taxes authorized by law and shall be collected from
5 those persons who are taxable by the state under chapters 82.08 and
6 82.12 RCW upon the occurrence of any taxable event within the public
7 facilities district. The rate of tax shall not exceed 0.033 percent of
8 the selling price in the case of a sales tax or value of the article
9 used in the case of a use tax.

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

16 ~~((3) No tax may be collected under this section before August 1,~~
17 ~~2000.))~~ (4) The tax imposed in this section shall expire when the
18 bonds issued for the construction of the regional center and related
19 parking facilities are retired, but not more than twenty-five years
20 after the tax is first collected.

21 ~~((4))~~ (5) Moneys collected under this section shall only be used
22 for the purposes set forth in RCW 35.57.020 and must be matched with an
23 amount from other public or private sources equal to thirty-three
24 percent of the amount collected under this section, provided that
25 amounts generated from nonvoter approved taxes authorized under chapter
26 35.57 RCW or nonvoter approved taxes authorized under chapter 36.100
27 RCW shall not constitute a public or private source. For the purpose
28 of this section, public or private sources includes, but is not limited
29 to cash or in-kind contributions used in all phases of the development
30 or improvement of the regional center, land that is donated and used
31 for the siting of the regional center, cash or in-kind contributions
32 from public or private foundations, or amounts attributed to private
33 sector partners as part of a public and private partnership agreement
34 negotiated by the public facilities district.

35 ~~((5))~~ (6) The combined total tax levied under this section shall
36 not be greater than 0.033 percent. If both a public facilities
37 district created under chapter 35.57 RCW and a public facilities
38 district created under chapter 36.100 RCW impose a tax under this

1 section, the tax imposed by a public facilities district created under
2 chapter 35.57 RCW shall be credited against the tax imposed by a public
3 facilities district created under chapter 36.100 RCW.

4 ~~((6))~~ (7) A public facilities district created under chapter
5 36.100 RCW is not eligible to impose the tax under this section if the
6 legislative authority of the county where the public facilities
7 district is located has imposed a sales and use tax under RCW
8 82.14.0485 or 82.14.0494.

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