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HOUSE BILL 3104

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State of Washington                      59th Legislature                      2006 Regular Session

By Representatives Strow, B. Sullivan, Ormsby and Simpson

Read first time 01/20/2006.      Referred to Committee on Economic Development, Agriculture & Trade.

1            AN ACT Relating to imposing a fee on athletes of nonresident teams  
2 to replace state park user fees and fund football, baseball, and  
3 basketball facilities; amending RCW 82.14.0485, 82.14.0494, and  
4 79A.05.070; adding a new section to chapter 82.32 RCW; adding a new  
5 section to chapter 35.21 RCW; adding a new chapter to Title 82 RCW; and  
6 providing an effective date.

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

8            NEW SECTION.    **Sec. 1.** The definitions in this section apply  
9 throughout this chapter unless the context clearly requires otherwise.

10            (1) "Professional athletic team" means any professional baseball,  
11 basketball, or football team that is a member of a national league or  
12 association of significance.

13            (2) "Nonresident professional athletic team" means a professional  
14 athletic team that is domiciled outside of Washington.

15            (3) "Member of a nonresident professional athletic team" means an  
16 employee who is an active player, a player on the disabled list, or any  
17 other player required to travel and who does travel with and performs  
18 services on behalf of a nonresident professional athletic team on a

1 regular basis. "Member of a nonresident professional athletic team"  
2 does not include persons other than players, such as a coach, manager,  
3 or trainer.

4 (4)(a) "Duty day" means any day during the year in which a  
5 professional athletic team competes or is scheduled to compete.

6 (b) For each member of a nonresident professional athletic team,  
7 "duty day" excludes:

8 (i) Any day for which the member is not compensated and is not  
9 rendering services for the team in any manner, including days when the  
10 member has been suspended without pay and prohibited from performing  
11 any services for the team; and

12 (ii) Any day for which the member is on the disabled list.

13 NEW SECTION. **Sec. 2.** (1) For the privilege of performing before  
14 paying audiences in publicly financed facilities, a fee is imposed on  
15 each member of a nonresident professional athletic team for each duty  
16 day that occurs in Washington. The fee shall be the following:

17 (a) For a member of a baseball team, seven hundred fifty dollars  
18 per duty day;

19 (b) For a member of a football team, three thousand five hundred  
20 dollars per duty day; and

21 (c) For a member of a basketball team, three thousand five hundred  
22 dollars per duty day.

23 (2) The operator of the facility in which a nonresident  
24 professional athletic team competes shall collect on the duty day the  
25 fee from each member on the team. The operator shall file a return  
26 with the department on a monthly basis. The return shall include the  
27 following:

28 (a) The number of duty days during the return period for each  
29 player who is a member of a nonresident professional athletic team; and

30 (b) Remittance of the player's fee or fees for that month.

31 (3) The revenue from the fees shall be deposited as follows:

32 (a) Revenues from fees collected from members of baseball teams  
33 shall be deposited into the professional baseball facilities account  
34 under section 3(1) of this act.

35 (b) Revenues from fees collected from members of football teams  
36 shall be deposited into the professional football facilities account  
37 under section 3(2) of this act.

1 (c) Revenues from fees collected from members of basketball teams  
2 shall be deposited into the professional basketball facilities account  
3 under section 3(3) of this act.

4 (4) The revenue from the fees shall be expended solely for the  
5 purpose of financing or maintaining facilities in which professional  
6 athletic teams domiciled in Washington regularly play home games.

7 NEW SECTION. **Sec. 3.** (1) The professional baseball facilities  
8 account is created in the custody of the state treasurer. All receipts  
9 from fees collected under section 2 of this act from members of  
10 professional baseball teams must be deposited into the account.  
11 Expenditures from the account shall be used solely for the purpose of  
12 financing or maintaining the facility in which a professional athletic  
13 team that is a baseball team domiciled in Washington regularly plays  
14 its home games. The account is subject to allotment procedures under  
15 chapter 43.88 RCW, but an appropriation is not required for  
16 expenditures. Until such time as the bonds issued for the construction  
17 of a baseball stadium defined under RCW 82.14.0485 are retired, money  
18 from the account shall be distributed to the county for the purpose of  
19 paying the principal and interest payments on the bonds issued by the  
20 county. After such time as the bonds are retired, money from the  
21 account shall be distributed to the public facilities district within  
22 the county for the purposes of maintaining or financing the stadium.

23 (2) The professional football facilities account is created in the  
24 custody of the state treasurer. All receipts from fees collected under  
25 section 2 of this act from members of professional football teams must  
26 be deposited into the account. Expenditures from the account shall be  
27 used solely for the purpose of financing or maintaining the facility in  
28 which a professional athletic team that is a football team domiciled in  
29 Washington regularly plays its home games. The account is subject to  
30 allotment procedures under chapter 43.88 RCW, but an appropriation is  
31 not required for expenditures. Until such time as the bonds issued  
32 under RCW 43.99N.020 for a stadium and exhibition center defined under  
33 RCW 36.102.010 are retired, money from the account shall be deposited  
34 into the stadium and exhibition center account in RCW 43.99N.060.  
35 After such time as the bonds are retired, money from the account shall  
36 be distributed to the public stadium authority created in chapter

1 36.102 RCW for the purposes of maintaining or financing the stadium and  
2 exhibition center.

3 (3) The professional basketball facilities account is created in  
4 the custody of the state treasurer. All receipts from fees collected  
5 under section 2 of this act from members of professional basketball  
6 teams must be deposited into the account. Expenditures from the  
7 account shall be used solely for the purpose of financing or  
8 maintaining the facility in which a professional athletic team that is  
9 a basketball team domiciled in Washington regularly plays its home  
10 games. The account is subject to allotment procedures under chapter  
11 43.88 RCW, but an appropriation is not required for expenditures.  
12 Money from the account shall be distributed to the city or other entity  
13 that owns the facility.

14 NEW SECTION. **Sec. 4.** A member of a nonresident professional  
15 athletic team that is domiciled in a state that does not impose income  
16 tax on nonresident athletes is exempt from the fee imposed under this  
17 chapter.

18 NEW SECTION. **Sec. 5.** All of chapter 82.32 RCW, except RCW  
19 82.32.270, applies to the fee imposed by this chapter, in addition to  
20 any other provisions of law for the payment and enforcement of the fee  
21 imposed by this chapter. The department may adopt rules, in accordance  
22 with chapter 34.05 RCW, as necessary to provide for the effective  
23 administration of this chapter.

24 **Sec. 6.** RCW 82.14.0485 and 1995 3rd sp.s. c 1 s 101 are each  
25 amended to read as follows:

26 (1) The legislative authority of a county with a population of one  
27 million or more may impose a sales and use tax in accordance with the  
28 terms of this chapter. The tax is in addition to other taxes  
29 authorized by law and shall be collected from those persons who are  
30 taxable by the state under chapters 82.08 and 82.12 RCW upon the  
31 occurrence of any taxable event within the county. The rate of tax  
32 shall not exceed 0.017 percent of the selling price in the case of a  
33 sales tax or value of the article used in the case of a use tax.

34 (2) The tax imposed under subsection (1) of this section shall be  
35 deducted from the amount of tax otherwise required to be collected or

1 paid over to the department of revenue under chapter 82.08 or 82.12  
2 RCW. The department of revenue shall perform the collection of such  
3 taxes on behalf of the county at no cost to the county.

4 (3) Moneys collected under this section shall only be used for the  
5 purpose of paying the principal and interest payments on bonds issued  
6 by a county to construct a baseball stadium.

7 (4)(a) No tax may be collected under this section before January 1,  
8 1996, and no tax may be collected under this section unless the taxes  
9 under RCW 82.14.360 are being collected. The tax imposed in this  
10 section shall expire when the bonds issued for the construction of the  
11 baseball stadium are retired, but not more than twenty years after the  
12 tax is first collected.

13 (b) Within one hundred twenty days of the effective date of this  
14 act, the legislative authority of the county shall reduce as of January  
15 1, 2007, the rate of tax imposed under subsection (1) of this section  
16 such that the resulting amount of tax to be collected under this  
17 section for calendar year 2007, when combined with the amount of  
18 revenue to be generated by the fee imposed in section 2(1)(a) of this  
19 act for the year, equals the amount of tax that would have otherwise  
20 been collected under this section for the year but for passage of this  
21 act. The county legislative authority shall utilize the most recent  
22 forecast of the state economic and revenue forecast council in  
23 determining the rate.

24 (5) As used in this section, "baseball stadium" means a baseball  
25 stadium with natural turf and a retractable roof or canopy, together  
26 with associated parking facilities, constructed in the largest city in  
27 a county with a population of one million or more.

28 **Sec. 7.** RCW 82.14.0494 and 1997 c 220 s 204 are each amended to  
29 read as follows:

30 (1) The legislative authority of a county that has created a public  
31 stadium authority to develop a stadium and exhibition center under RCW  
32 36.102.050 may impose a sales and use tax in accordance with this  
33 chapter. The tax is in addition to other taxes authorized by law and  
34 shall be collected from those persons who are taxable by the state  
35 under chapters 82.08 and 82.12 RCW upon the occurrence of any taxable  
36 event within the county. The rate of tax shall be 0.016 percent of the

1 selling price in the case of a sales tax or value of the article used  
2 in the case of a use tax.

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

8 (3) Before the issuance of bonds in RCW 43.99N.020, all revenues  
9 collected on behalf of the county under this section shall be  
10 transferred to the public stadium authority. After bonds are issued  
11 under RCW 43.99N.020, all revenues collected on behalf of the county  
12 under this section shall be deposited in the stadium and exhibition  
13 center account under RCW 43.99N.060.

14 (4) Within one hundred twenty days of the effective date of this  
15 act, the legislative authority of the county shall reduce as of January  
16 1, 2007, the rate of tax imposed under subsection (1) of this section  
17 such that the resulting amount of tax to be collected under this  
18 section for calendar year 2007, when combined with the amount of  
19 revenue to be generated by the fee imposed in section 2(1)(b) of this  
20 act for the year, equals the amount of tax that would have otherwise  
21 been collected under this section for the year but for passage of this  
22 act. The county legislative authority shall utilize the most recent  
23 forecast of the state economic and revenue forecast council in  
24 determining the rate.

25 (5) The definitions in RCW 36.102.010 apply to this section.

26 ~~((+5))~~ (6) This section expires on the earliest of the following  
27 dates:

28 (a) December 31, 1999, if the conditions for issuance of bonds  
29 under RCW 43.99N.020 have not been met before that date;

30 (b) The date on which all bonds issued under RCW 43.99N.020 have  
31 been retired; or

32 (c) Twenty-three years after the date the tax under this section is  
33 first imposed.

34 NEW SECTION. Sec. 8. A new section is added to chapter 82.32 RCW  
35 to read as follows:

36 The day use fee reduction account is hereby created in the state  
37 treasury. Of the money received from taxes imposed under chapters

1 82.08 and 82.12 RCW, an amount equal to the amount forecast to be  
2 generated by the imposition of all fees under section 2(1) of this act  
3 in calendar year 2007 shall be deposited in the account on an annual  
4 basis for the support of the state parks and recreation commission.  
5 Money in the account may only be spent after appropriation. Money in  
6 the account shall only be used to offset the loss in revenue due to  
7 section 10 of this act.

8 NEW SECTION. **Sec. 9.** A new section is added to chapter 35.21 RCW  
9 to read as follows:

10 (1) The city or other entity that owns the facility in which a  
11 professional athletic team that is a basketball team competes regularly  
12 in Washington shall enter into an agreement with the state treasurer to  
13 provide payment to the state equal to the amount provided to the city  
14 from the fee imposed under section 2(1)(c) of this act.

15 (2) The definitions in section 1 of this act apply to this section.

16 **Sec. 10.** RCW 79A.05.070 and 2003 c 186 s 1 are each amended to  
17 read as follows:

18 The commission may:

19 (1) Make rules and regulations for the proper administration of its  
20 duties;

21 (2) Accept any grants of funds made with or without a matching  
22 requirement by the United States, or any agency thereof, for purposes  
23 in keeping with the purposes of this chapter; accept gifts, bequests,  
24 devises and endowments for purposes in keeping with such purposes;  
25 enter into cooperative agreements with and provide for private  
26 nonprofit groups to use state park property and facilities to raise  
27 money to contribute gifts, grants, and support to the commission for  
28 the purposes of this chapter. The commission may assist the nonprofit  
29 group in a cooperative effort by providing necessary agency personnel  
30 and services, if available. However, none of the moneys raised may  
31 inure to the benefit of the nonprofit group, except in furtherance of  
32 its purposes to benefit the commission as provided in this chapter.  
33 The agency and the private nonprofit group shall agree on the nature of  
34 any project to be supported by such gift or grant prior to the use of  
35 any agency property or facilities for raising money. Any such gifts

1 may be in the form of recreational facilities developed or built in  
2 part or in whole for public use on agency property, provided that the  
3 facility is consistent with the purposes of the agency;

4 (3) Require certification by the commission of all parks and  
5 recreation workers employed in state aided or state controlled  
6 programs;

7 (4) Act jointly, when advisable, with the United States, any other  
8 state agencies, institutions, departments, boards, or commissions in  
9 order to carry out the objectives and responsibilities of this chapter;

10 (5) Grant franchises and easements for any legitimate purpose on  
11 parks or parkways, for such terms and subject to such conditions and  
12 considerations as the commission shall specify;

13 (6) Charge such fees for services, utilities, and use of facilities  
14 as the commission shall deem proper. The commission may not charge  
15 fees for general park access or parking;

16 (7) Enter into agreements whereby individuals or companies may rent  
17 undeveloped parks or parkway land for grazing, agricultural, or mineral  
18 development purposes upon such terms and conditions as the commission  
19 shall deem proper, for a term not to exceed forty years;

20 (8) Determine the qualifications of and employ a director of parks  
21 and recreation who shall receive a salary as fixed by the governor in  
22 accordance with the provisions of RCW 43.03.040 and determine the  
23 qualifications and salary of and employ such other persons as may be  
24 needed to carry out the provisions hereof; and

25 (9) Without being limited to the powers hereinbefore enumerated,  
26 the commission shall have such other powers as in the judgment of a  
27 majority of its members are deemed necessary to effectuate the purposes  
28 of this chapter: PROVIDED, That the commission shall not have power to  
29 supervise directly any local park or recreation district, and no funds  
30 shall be made available for such purpose.

31 NEW SECTION. **Sec. 11.** Sections 1 through 5 of this act constitute  
32 a new chapter in Title 82 RCW.

33 NEW SECTION. **Sec. 12.** This act takes effect July 1, 2006.

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