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HOUSE BILL 3233

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State of Washington                      59th Legislature                      2006 Regular Session

By Representatives McIntire, Halpern, Kenney and Armstrong

Read first time . Referred to .

1            AN ACT Relating to the extension of local taxes to fund arts,  
2 cultural and heritage institutions and programs, tourism promotion,  
3 publicly owned sports and entertainment facilities, and other civic  
4 amenities; amending RCW 67.28.180, 82.14.0485, 82.14.049, and  
5 82.14.360; and creating new sections.

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

7            **Sec. 1.** RCW 67.28.180 and 2002 c 178 s 2 are each amended to read  
8 as follows:

9            (1) Subject to the conditions set forth in subsections (2) and (3)  
10 of this section, the legislative body of any county or any city, is  
11 authorized to levy and collect a special excise tax of not to exceed  
12 two percent on the sale of or charge made for the furnishing of lodging  
13 that is subject to tax under chapter 82.08 RCW.

14            (2) Any levy authorized by this section shall be subject to the  
15 following:

16            (a) Any county ordinance or resolution adopted pursuant to this  
17 section shall contain, in addition to all other provisions required to  
18 conform to this chapter, a provision allowing a credit against the

1 county tax for the full amount of any city tax imposed pursuant to this  
2 section upon the same taxable event.

3 (b) In the event that any county has levied the tax authorized by  
4 this section and has, prior to June 26, 1975, either pledged the tax  
5 revenues for payment of principal and interest on city revenue or  
6 general obligation bonds authorized and issued pursuant to RCW  
7 67.28.150 through 67.28.160 or has authorized and issued revenue or  
8 general obligation bonds pursuant to the provisions of RCW 67.28.150  
9 through 67.28.160, such county shall be exempt from the provisions of  
10 (a) of this subsection, to the extent that the tax revenues are pledged  
11 for payment of principal and interest on bonds issued at any time  
12 pursuant to the provisions of RCW 67.28.150 through 67.28.160:  
13 PROVIDED, That so much of such pledged tax revenues, together with any  
14 investment earnings thereon, not immediately necessary for actual  
15 payment of principal and interest on such bonds may be used: (i) In  
16 any county with a population of one million or more, for repayment  
17 either of limited tax levy general obligation bonds or of any county  
18 fund or account from which a loan was made, the proceeds from the bonds  
19 or loan being used to pay for constructing, installing, improving, and  
20 equipping stadium capital improvement projects, and to pay for any  
21 engineering, planning, financial, legal and professional services  
22 incident to the development of such stadium capital improvement  
23 projects, regardless of the date the debt for such capital improvement  
24 projects was or may be incurred; (ii) in any county with a population  
25 of one million or more, for repayment or refinancing of bonded  
26 indebtedness incurred prior to January 1, 1997, for any purpose  
27 authorized by this section or relating to stadium repairs or  
28 rehabilitation, including but not limited to the cost of settling legal  
29 claims, reimbursing operating funds, interest payments on short-term  
30 loans, and any other purpose for which such debt has been incurred if  
31 the county has created a public stadium authority to develop a stadium  
32 and exhibition center under RCW 36.102.030; or (iii) in other counties,  
33 for county-owned facilities for agricultural promotion. A county is  
34 exempt under this subsection in respect to city revenue or general  
35 obligation bonds issued after April 1, 1991, only if such bonds mature  
36 before January 1, 2013.

37 As used in this subsection (2)(b), "capital improvement projects"  
38 may include, but not be limited to a stadium restaurant facility,

1 restroom facilities, artificial turf system, seating facilities,  
2 parking facilities and scoreboard and information system adjacent to or  
3 within a county owned stadium, together with equipment, utilities,  
4 accessories and appurtenances necessary thereto. The stadium  
5 restaurant authorized by this subsection (2)(b) shall be operated by a  
6 private concessionaire under a contract with the county.

7 (c)(i) No city within a county exempt under subsection (2)(b) of  
8 this section may levy the tax authorized by this section so long as  
9 said county is so exempt.

10 (ii) (~~If bonds have been issued under RCW 43.99N.020 and any~~  
11 ~~necessary property transfers have been made under RCW 36.102.100,~~) No  
12 city within a county with a population of one million or more may levy  
13 the tax authorized by this section (~~before January 1, 2021~~).

14 (iii) However, in the event that any city in a county described in  
15 (i) or (ii) of this subsection (2)(c) has levied the tax authorized by  
16 this section and has, prior to June 26, 1975, authorized and issued  
17 revenue or general obligation bonds pursuant to the provisions of RCW  
18 67.28.150 through 67.28.160, such city may levy the tax so long as the  
19 tax revenues are pledged for payment of principal and interest on bonds  
20 issued at any time pursuant to the provisions of RCW 67.28.150 through  
21 67.28.160.

22 (3) Any levy authorized by this section by a county that has levied  
23 the tax authorized by this section and has, prior to June 26, 1975,  
24 either pledged the tax revenues for payment of principal and interest  
25 on city revenue or general obligation bonds authorized and issued  
26 pursuant to RCW 67.28.150 through 67.28.160 or has authorized and  
27 issued revenue or general obligation bonds pursuant to the provisions  
28 of RCW 67.28.150 through 67.28.160 shall be subject to the following:

29 (a) Taxes collected under this section in any calendar year before  
30 2013 in excess of five million three hundred thousand dollars shall  
31 only be used as follows:

32 (i) Seventy-five percent from January 1, 1992, through December 31,  
33 2000, and seventy percent from January 1, 2001, through December 31,  
34 2012, for art museums, cultural museums, heritage museums, the arts,  
35 and the performing arts. Moneys spent under this subsection (3)(a)(i)  
36 shall be used for the purposes of this subsection (3)(a)(i) in all  
37 parts of the county.

1 (ii) Twenty-five percent from January 1, 1992, through December 31,  
2 2000, and thirty percent from January 1, 2001, through December 31,  
3 2012, for the following purposes and in a manner reflecting the  
4 following order of priority: Stadium purposes as authorized under  
5 subsection (2)(b) of this section; acquisition of open space lands;  
6 youth sports activities; and tourism promotion. If all or part of the  
7 debt on the stadium is refinanced, all revenues under this subsection  
8 (3)(a)(ii) shall be used to retire the debt.

9 (b) From January 1, 2013, through December 31, 2015, in a county  
10 with a population of one million or more, all revenues under this  
11 section shall be used to retire the debt on the stadium, or deposited  
12 in the stadium and exhibition center account under RCW 43.99N.060 after  
13 the debt on the stadium is retired.

14 (c) From January 1, 2016, through December 31, 2020, in a county  
15 with a population of one million or more, all revenues under this  
16 section shall be deposited in the stadium and exhibition center account  
17 under RCW 43.99N.060.

18 (d) After January 1, 2021, in a county with a population of one  
19 million or more, all taxes levied by such county under this section  
20 shall be used as follows:

21 (i) One-half for art museums, cultural museums, heritage museums,  
22 heritage and preservation programs, the arts, and the performing arts  
23 in all parts of the county; and

24 (ii) One-half to pay costs of constructing or improving civic  
25 amenities or tourism promotion as provided in section 6 of this act.

26 (e) At least seventy percent of moneys spent under (a)(i) of this  
27 subsection for the period January 1, 1992, through December 31, 2000,  
28 shall be used only for the purchase, design, construction, and  
29 remodeling of performing arts, visual arts, heritage, and cultural  
30 facilities, and for the purchase of fixed assets that will benefit art,  
31 heritage, and cultural organizations. For purposes of this subsection,  
32 fixed assets are tangible objects such as machinery and other equipment  
33 intended to be held or used for ten years or more. Moneys received  
34 under this subsection (3)((~~d~~)) (e) may be used for payment of  
35 principal and interest on bonds issued for capital projects.  
36 Qualifying organizations receiving moneys under this subsection  
37 (3)((~~d~~)) (e) must be financially stable and have at least the  
38 following:

- 1 (i) A legally constituted and working board of directors;  
2 (ii) A record of artistic, heritage, or cultural accomplishments;  
3 (iii) Been in existence and operating for at least two years;  
4 (iv) Demonstrated ability to maintain net current liabilities at  
5 less than thirty percent of general operating expenses;  
6 (v) Demonstrated ability to sustain operational capacity subsequent  
7 to completion of projects or purchase of machinery and equipment; and  
8 (vi) Evidence that there has been independent financial review of  
9 the organization.

10 ~~((e))~~ (f) At least forty percent of the revenues distributed  
11 pursuant to (a)(i) of this subsection for the period January 1, 2001,  
12 through December 31, 2012, shall be deposited in an account and shall  
13 be used to establish an endowment. ~~((Principal))~~ For the period from  
14 January 1, 2001, through December 31, 2012, the principal of the  
15 account shall not be distributed but the earnings from investments of  
16 balances in the account may be used for art museums, cultural museums,  
17 heritage museums, heritage and preservation programs, the arts, and the  
18 performing arts in all parts of the county. During the period January  
19 1, 2013, through December 31, 2020, principal and earnings from  
20 investments of balances in the account ~~((shall remain permanent and~~  
21 ~~irreducible. The earnings from investments of balances in the account~~  
22 ~~may only be used for the purposes of (a)(i) of this subsection))~~ may be  
23 distributed to art museums, cultural museums, heritage museums,  
24 heritage and preservation programs, the arts, and the performing arts  
25 in all parts of the county.

26 ~~((f))~~ (g) School districts and schools shall not receive revenues  
27 distributed pursuant to (a)(i) of this subsection.

28 ~~((g))~~ (h) Moneys distributed to art museums, cultural museums,  
29 heritage museums, heritage and preservation programs, the arts, and the  
30 performing arts, and moneys distributed for tourism promotion shall be  
31 in addition to and may not be used to replace or supplant any other  
32 funding by the legislative body of the county.

33 ~~((h))~~ (i) As used in this section, "tourism promotion" includes  
34 activities intended to attract visitors for overnight stays, arts,  
35 heritage, and cultural events, and recreational, professional, and  
36 amateur sports events. Moneys allocated to tourism promotion in a  
37 class AA county shall be allocated to nonprofit organizations formed

1 for the express purpose of tourism promotion in the county. Such  
2 organizations shall use moneys from the taxes to promote events in all  
3 parts of the class AA county.

4 ~~((+i))~~ (j) No taxes collected under this section may be used for  
5 the operation or maintenance of a public stadium that is financed  
6 directly or indirectly by bonds to which the tax is pledged.  
7 Expenditures for operation or maintenance include all expenditures  
8 other than expenditures that directly result in new fixed assets or  
9 that directly increase the capacity, life span, or operating economy of  
10 existing fixed assets.

11 ~~((+j))~~ (k) No ad valorem property taxes may be used for debt  
12 service on bonds issued for a public stadium that is financed by bonds  
13 to which the tax is pledged, unless the taxes collected under this  
14 section are or are projected to be insufficient to meet debt service  
15 requirements on such bonds.

16 ~~((+k))~~ (l) If a substantial part of the operation and management  
17 of a public stadium that is financed directly or indirectly by bonds to  
18 which the tax is pledged is performed by a nonpublic entity or if a  
19 public stadium is sold that is financed directly or indirectly by bonds  
20 to which the tax is pledged, any bonds to which the tax is pledged  
21 shall be retired. This subsection (3)~~((+k))~~ (l) does not apply in  
22 respect to a public stadium under chapter 36.102 RCW transferred to,  
23 owned by, or constructed by a public facilities district under chapter  
24 36.100 RCW ~~((+l))~~ a stadium and exhibition center, or a multipurpose  
25 public arena.

26 ~~((+l))~~ (m) The county shall not lease a public stadium that is  
27 financed directly or indirectly by bonds to which the tax is pledged  
28 to, or authorize the use of the public stadium by, a professional major  
29 league sports franchise unless the sports franchise gives the right of  
30 first refusal to purchase the sports franchise, upon its sale, to local  
31 government. This subsection (3)~~((+l))~~ (m) does not apply to contracts  
32 in existence on April 1, 1986.

33 If a court of competent jurisdiction declares any provision of this  
34 subsection (3) invalid, then that invalid provision shall be null and  
35 void and the remainder of this section is not affected.

36 **Sec. 2.** RCW 82.14.0485 and 1995 3rd sp.s. c 1 s 101 are each  
37 amended to read as follows:

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

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

14 (3) Until the date that is the earlier of the date the bonds issued  
15 for the construction of a baseball stadium are retired and December 1,  
16 2014, moneys collected under this section shall only be used for the  
17 purpose of paying the principal and interest payments on bonds issued  
18 by a county to construct a baseball stadium. After the date that is  
19 the earlier of the date the bonds issued for the construction of a  
20 baseball stadium are retired and December 1, 2014, moneys collected  
21 under this section shall be used to pay costs of constructing or  
22 improving civic amenities as defined in section 5 of this act and as  
23 described in section 6 of this act.

24 (4) No tax may be collected under this section before January 1,  
25 1996, and no tax may be collected under this section unless the taxes  
26 under RCW 82.14.360 are being collected. (~~The tax imposed in this~~  
27 ~~section shall expire when the bonds issued for the construction of the~~  
28 ~~baseball stadium are retired, but not more than twenty years after the~~  
29 ~~tax is first collected.~~)

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

34 **Sec. 3.** RCW 82.14.049 and 1997 c 220 s 502 are each amended to  
35 read as follows:

36 The legislative authority of any county may impose a sales and use  
37 tax, in addition to the tax authorized by RCW 82.14.030, upon retail

1 car rentals within the county that are taxable by the state under  
2 chapters 82.08 and 82.12 RCW. The rate of tax shall be one percent of  
3 the selling price in the case of a sales tax or rental value of the  
4 vehicle in the case of a use tax. Proceeds of the tax shall not be  
5 used to subsidize any professional sports team (~~and~~).

6 (1) Proceeds of the tax shall be used solely for the following  
7 purposes, except as provided in subsection (2) of this section:

8 ~~((1))~~ (a) Acquiring, constructing, maintaining, or operating  
9 public sports stadium facilities;

10 ~~((2))~~ (b) Engineering, planning, financial, legal, or  
11 professional services incidental to public sports stadium facilities;

12 ~~((3))~~ (c) Youth or amateur sport activities or facilities; or

13 ~~((4))~~ (d) Debt or refinancing debt issued for the purposes of (a)  
14 of this subsection (~~(1) of this section~~).

15 At least seventy-five percent of the tax imposed under this section  
16 shall be used for the purposes of (a), (b), and (d) of this  
17 subsection(~~s (1), (2), and (4) of this section~~).

18 (2) In a county with a population of one million or more, after the  
19 date on which all debt issued by the county that is paid from the tax  
20 imposed under this section and that is outstanding as of the effective  
21 date of this act is retired, proceeds of the tax shall be used solely  
22 for the following purposes:

23 (a) Twenty-five percent to fund youth or amateur sports activities  
24 or facilities; and

25 (b) Seventy-five percent to fund arts, cultural, and heritage  
26 activities, and to pay costs of constructing or improving civic  
27 amenities, as provided in section 6 of this act.

28 **Sec. 4.** RCW 82.14.360 and 2000 c 103 s 10 are each amended to read  
29 as follows:

30 (1) The legislative authority of a county with a population of one  
31 million or more may impose a special stadium sales and use tax upon the  
32 retail sale or use within the county by restaurants, taverns, and bars  
33 of food and beverages that are taxable by the state under chapters  
34 82.08 and 82.12 RCW. The rate of the tax shall not exceed five-tenths  
35 of one percent of the selling price in the case of a sales tax, or  
36 value of the article used in the case of a use tax. The tax imposed  
37 under this subsection is in addition to any other taxes authorized by



1 law and shall not be credited against any other tax imposed upon the  
2 same taxable event. As used in this section, "restaurant" does not  
3 include grocery stores, mini-markets, or convenience stores.

4 (2) The legislative authority of a county with a population of one  
5 million or more may impose a special stadium sales and use tax upon  
6 retail car rentals within the county that are taxable by the state  
7 under chapters 82.08 and 82.12 RCW. The rate of the tax shall not  
8 exceed two percent of the selling price in the case of a sales tax, or  
9 rental value of the vehicle in the case of a use tax. The tax imposed  
10 under this subsection is in addition to any other taxes authorized by  
11 law and shall not be credited against any other tax imposed upon the  
12 same taxable event.

13 (3) Except as set forth in subsection (6) of this section, the  
14 revenue from the taxes imposed under this section shall be used for the  
15 purpose of principal and interest payments on bonds, issued by the  
16 county, to acquire, construct, own, remodel, maintain, equip, reequip,  
17 repair, and operate a baseball stadium. Revenues from the taxes  
18 authorized in this section may be used for design and other  
19 preconstruction costs of the baseball stadium until bonds are issued  
20 for the baseball stadium. The county shall issue bonds, in an amount  
21 determined to be necessary by the public facilities district, for the  
22 district to acquire, construct, own, and equip the baseball stadium.  
23 The county shall have no obligation to issue bonds in an amount greater  
24 than that which would be supported by the tax revenues under this  
25 section, RCW 82.14.0485, and 36.38.010(4) (a) and (b).

26 (4) Except as set forth in subsection (6) of this section, if the  
27 revenue from the taxes imposed under this section exceeds the amount  
28 needed for such principal and interest payments in any year, the excess  
29 shall be used solely:

30 (a) For early retirement of the bonds issued for the baseball  
31 stadium; and

32 (b) If the revenue from the taxes imposed under this section  
33 exceeds the amount needed for the purposes in (a) of this subsection in  
34 any year, the excess shall be placed in a contingency fund which may  
35 only be used to pay unanticipated capital costs on the baseball  
36 stadium, excluding any cost overruns on initial construction.

37 ~~((4))~~ (5) The taxes authorized under this section shall not be  
38 collected after June 30, 1997, unless the county executive has

1 certified to the department of revenue that a professional major league  
2 baseball team has made a binding and legally enforceable contractual  
3 commitment to:

4 (a) Play at least ninety percent of its home games in the stadium  
5 for a period of time not shorter than the term of the bonds issued to  
6 finance the initial construction of the stadium;

7 (b) Contribute forty-five million dollars toward the reasonably  
8 necessary preconstruction costs including, but not limited to  
9 architectural, engineering, environmental, and legal services, and the  
10 cost of construction of the stadium, or to any associated public  
11 purpose separate from bond-financed property, including without  
12 limitation land acquisition, parking facilities, equipment,  
13 infrastructure, or other similar costs associated with the project,  
14 which contribution shall be made during a term not to exceed the term  
15 of the bonds issued to finance the initial construction of the stadium.  
16 If all or part of the contribution is made after the date of issuance  
17 of the bonds, the team shall contribute an additional amount equal to  
18 the accruing interest on the deferred portion of the contribution,  
19 calculated at the interest rate on the bonds maturing in the year in  
20 which the deferred contribution is made. No part of the contribution  
21 may be made without the consent of the county until a public facilities  
22 district is created under chapter 36.100 RCW to acquire, construct,  
23 own, remodel, maintain, equip, reequip, repair, and operate a baseball  
24 stadium. To the extent possible, contributions shall be structured in  
25 a manner that would allow for the issuance of bonds to construct the  
26 stadium that are exempt from federal income taxes; and

27 (c) Share a portion of the profits generated by the baseball team  
28 from the operation of the professional franchise for a period of time  
29 equal to the term of the bonds issued to finance the initial  
30 construction of the stadium, after offsetting any losses incurred by  
31 the baseball team after the effective date of chapter 14, Laws of 1995  
32 1st sp. sess. Such profits and the portion to be shared shall be  
33 defined by agreement between the public facilities district and the  
34 baseball team. The shared profits shall be used to retire the bonds  
35 issued to finance the initial construction of the stadium. If the  
36 bonds are retired before the expiration of their term, the shared  
37 profits shall be paid to the public facilities district.

1       ~~((+5))~~ (6) After the earlier of the date the bonds issued for the  
2 construction of a baseball stadium are retired and December 1, 2014,  
3 moneys collected under this section shall be used to pay costs of  
4 constructing or improving civic amenities as defined in section 5 of  
5 this act and as described in section 6 of this act.

6       (7) No tax may be collected under this section before January 1,  
7 1996. Before collecting the taxes under this section or issuing bonds  
8 for a baseball stadium, the county shall create a public facilities  
9 district under chapter 36.100 RCW to acquire, construct, own, remodel,  
10 maintain, equip, reequip, repair, and operate a baseball stadium.

11       ~~((+6))~~ (8) The county shall assemble such real property as the  
12 district determines to be necessary as a site for the baseball stadium.  
13 Property which is necessary for this purpose that is owned by the  
14 county on October 17, 1995, shall be contributed to the district, and  
15 property which is necessary for this purpose that is acquired by the  
16 county on or after October 17, 1995, shall be conveyed to the district.

17       ~~((+7))~~ (9) The proceeds of any bonds issued for the baseball  
18 stadium shall be provided to the district.

19       ~~((+8))~~ (10) As used in this section, "baseball stadium" means  
20 "baseball stadium" as defined in RCW 82.14.0485.

21       ~~((+9) The taxes imposed under this section shall expire when the~~  
22 ~~bonds issued for the construction of the baseball stadium are retired,~~  
23 ~~but not later than twenty years after the taxes are first collected.))~~

24       NEW SECTION. Sec. 5. The definitions in this section apply to RCW  
25 67.28.180(3)(d), 82.14.0485, 82.14.0494, 82.14.360(6), and section 6 of  
26 this act unless the context clearly requires otherwise.

27       (1) "Civic amenity" means a sports, cultural, or other civic  
28 amenity that promotes tourism or economic development including,  
29 without limitation, a sports stadium, a multipurpose public arena, and  
30 a stadium and exhibition center as defined in RCW 36.102.010(9).

31       (2) "Construct" means to plan, design, develop, acquire, construct,  
32 equip, or furnish a civic amenity such as a multipurpose public arena.

33       (3) "Finance" means to issue bonds, notes, or other obligations to  
34 pay costs of construction or improvement, to pay costs of credit  
35 enhancement or other costs of issuance, to provide for reasonable  
36 reserves, and to capitalize interest on the bonds, notes, or other  
37 obligations.

1 (4) "Improve" means to plan, design, expand, alter, remodel,  
2 reequip, or refurnish a civic amenity such as a multipurpose public  
3 arena, a baseball stadium as defined in RCW 82.14.0485(5), or a stadium  
4 and exhibition center as defined in RCW 36.102.010(9).

5 (5) "Refinance" means to issue bonds, notes, or other obligations  
6 to refund or defease bonds, notes, or other obligations, or otherwise  
7 refinance costs of construction and improvement.

8 NEW SECTION. **Sec. 6.** (1) The legislative body of a county with a  
9 population of one million or more may use revenues collected pursuant  
10 to RCW 67.28.180(3)(d)(ii), 82.14.360, 82.14.0485, or 82.14.0494 as  
11 follows:

12 (a) Four million five hundred thousand dollars collected in each  
13 calendar year between and including 2013 and 2020 shall be used for art  
14 museums, cultural museums, heritage museums, heritage and preservation  
15 programs, the arts, and the performing arts in all parts of the county,  
16 of which five hundred thousand dollars shall be used for increasing  
17 access opportunities and participation in arts and heritage programs by  
18 underserved minority communities;

19 (b) Amounts collected in each calendar year and remaining after any  
20 application under (a) of this subsection shall be used for tourism  
21 promotion and to pay costs of constructing or improving civic amenities  
22 as defined in section 5 of this act as follows, subject to the  
23 following limitations:

24 (i) To pay, finance, or refinance the costs of either a project to  
25 improve a multipurpose public arena that may include refinancing the  
26 cost of prior improvements to a multipurpose public arena, or a project  
27 to construct a multipurpose public arena; provided, in each case, that  
28 a lessee that owns or controls a national basketball association  
29 franchise and, as of the effective date of this act, a women's national  
30 basketball association franchise has entered into a binding and legally  
31 enforceable contractual commitment to lease the multipurpose public  
32 arena for a term not less than the term of any bonds issued to finance  
33 or refinance such costs;

34 (ii) To pay, finance, or refinance costs of a project to improve a  
35 civic amenity with a seating capacity of forty thousand or more and a  
36 retractable roof; provided, that a lessee of such a civic amenity that  
37 owns or controls a professional sports team directly or through an

1 affiliated entity has entered into a binding and legally enforceable  
2 lease or lease extension for such civic amenity for a material  
3 additional term, which shall not be less than the term of any bonds  
4 issued to finance or refinance such costs;

5 (iii) To pay, finance, or refinance the costs of a project to  
6 improve a multipurpose public arena improved or constructed under  
7 (b)(i) of this subsection as long as a lessee of such multipurpose  
8 public arena that owns or controls a national basketball association  
9 franchise and, as of the effective date of this act, a women's national  
10 basketball association franchise has entered into a binding and legally  
11 enforceable lease or lease extension for a material additional term,  
12 which shall not be less than the term of any bonds issued to finance or  
13 refinance such costs;

14 (iv) To pay, finance, or refinance costs of projects to improve or  
15 construct other civic amenities; or

16 (v) To pay costs of tourism promotion as defined in RCW  
17 67.28.180(3)(i) from revenues collected pursuant to RCW  
18 67.28.180(3)(d)(ii).

19 (2) The legislative body of a county with a population of one  
20 million or more may pledge revenues collected pursuant to RCW  
21 67.28.180(3)(d)(ii), 82.14.360, 82.14.0485, or 82.14.0494 to pay bonds,  
22 notes, or other obligations issued by the county for the purposes set  
23 forth in subsection (1) of this section, or to pay bonds, notes, or  
24 other obligations issued by any municipal corporation or public  
25 corporation, including one or more public corporations formed by the  
26 county under RCW 35.21.730 to acquire, finance, construct, own,  
27 improve, remodel, maintain, equip, reequip, repair, or operate one or  
28 more civic amenities as defined in section 5 of this act, for the  
29 purposes set forth in subsection (1) of this section upon such terms as  
30 may be agreed by contract between the legislative bodies of the county  
31 and such municipal corporation or public corporation.

32 NEW SECTION. **Sec. 7.** If any provision of this act or its  
33 application to any person or circumstance is held invalid, the  
34 remainder of the act or the application of the provision to other  
35 persons or circumstances is not affected.

1        NEW SECTION.   **Sec. 8.**   The provisions of this act shall be  
2        liberally construed to give effect to the policies and purposes of this  
3        act.

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