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**SUBSTITUTE SENATE BILL 5630**

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**State of Washington                      59th Legislature                      2005 Regular Session**

**By Senate Committee on Natural Resources, Ocean & Recreation**  
**(originally sponsored by Senator Jacobsen)**

READ FIRST TIME 03/02/05.

1            AN ACT Relating to providing funding for parks and recreational  
2 facilities; amending RCW 82.46.010; and reenacting and amending RCW  
3 82.46.035.

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

5            **Sec. 1.** RCW 82.46.010 and 1994 c 272 s 1 are each amended to read  
6 as follows:

7            (1) The legislative authority of any county or city shall identify  
8 in the adopted budget the capital projects and maintenance and  
9 operations of parks and recreational facilities funded in whole or in  
10 part from the proceeds of the tax authorized in this section, and shall  
11 indicate that such tax is intended to be in addition to other funds  
12 that may be reasonably available for such capital projects and  
13 maintenance and operations of parks and recreational facilities.

14            (2) The legislative authority of any county or any city may impose  
15 an excise tax on each sale of real property in the unincorporated areas  
16 of the county for the county tax and in the corporate limits of the  
17 city for the city tax at a rate not exceeding one-quarter of one  
18 percent of the selling price. The revenues from this tax shall be used  
19 by any city or county with a population of five thousand or less and

1 any city or county that does not plan under RCW 36.70A.040 for any  
2 capital purpose identified in a capital improvements plan and local  
3 capital improvements, including those listed in RCW 35.43.040, and, at  
4 the option of the city or county, for maintenance and operations of  
5 parks and recreational facilities acquired or developed with revenues  
6 from this tax after December 31, 2004. The amount of revenues used for  
7 maintenance or operations of parks and recreational facilities by a  
8 county or city shall not exceed twenty-five percent of the total amount  
9 collected from this tax by that county or city in the preceding  
10 calendar year. Revenues from this tax shall not be used by any county  
11 or city to supplant existing sources of funding for maintenance and  
12 operations of parks and recreational facilities.

13 After April 30, 1992, revenues generated from the tax imposed under  
14 this subsection in counties over five thousand population and cities  
15 over five thousand population that are required or choose to plan under  
16 RCW 36.70A.040 shall be used (~~solely~~) for financing capital projects  
17 specified in a capital facilities plan element of a comprehensive plan  
18 and housing relocation assistance under RCW 59.18.440 and 59.18.450,  
19 and, at the option of the city or county, for maintenance and  
20 operations of parks and recreational facilities acquired or developed  
21 with revenues from this tax after December 31, 2004. The amount of  
22 revenues used for maintenance or operations of parks and recreational  
23 facilities by a county or city shall not exceed twenty-five percent of  
24 the total amount collected from this tax by that county or city in the  
25 preceding calendar year. Revenues from this tax shall not be used by  
26 any county or city to supplant existing sources of funding for  
27 maintenance and operations of parks and recreational facilities.  
28 However, revenues (a) pledged by such counties and cities to debt  
29 retirement prior to April 30, 1992, may continue to be used for that  
30 purpose until the original debt for which the revenues were pledged is  
31 retired, or (b) committed prior to April 30, 1992, by such counties or  
32 cities to a project may continue to be used for that purpose until the  
33 project is completed.

34 (3) In lieu of imposing the tax authorized in RCW 82.14.030(2), the  
35 legislative authority of any county or any city may impose an  
36 additional excise tax on each sale of real property in the  
37 unincorporated areas of the county for the county tax and in the

1 corporate limits of the city for the city tax at a rate not exceeding  
2 one-half of one percent of the selling price.

3 (4) Taxes imposed under this section shall be collected from  
4 persons who are taxable by the state under chapter 82.45 RCW upon the  
5 occurrence of any taxable event within the unincorporated areas of the  
6 county or within the corporate limits of the city, as the case may be.

7 (5) Taxes imposed under this section shall comply with all  
8 applicable rules, regulations, laws, and court decisions regarding real  
9 estate excise taxes as imposed by the state under chapter 82.45 RCW.

10 (6) As used in this section, "city" means any city or town and  
11 "capital project" means those public works projects of a local  
12 government for planning, acquisition, construction, reconstruction,  
13 repair, replacement, rehabilitation, or improvement of streets; roads;  
14 highways; sidewalks; street and road lighting systems; traffic signals;  
15 bridges; domestic water systems; storm and sanitary sewer systems;  
16 parks; recreational facilities; law enforcement facilities; fire  
17 protection facilities; trails; libraries; administrative and/or  
18 judicial facilities; river and/or waterway flood control projects by  
19 those jurisdictions that, prior to June 11, 1992, have expended funds  
20 derived from the tax authorized by this section for such purposes; and,  
21 until December 31, 1995, housing projects for those jurisdictions that,  
22 prior to June 11, 1992, have expended or committed to expend funds  
23 derived from the tax authorized by this section or the tax authorized  
24 by RCW 82.46.035 for such purposes.

25 **Sec. 2.** RCW 82.46.035 and 1992 c 221 s 3 and 1991 sp.s. c 32 s 33  
26 are each reenacted and amended to read as follows:

27 (1) The legislative authority of any county or city shall identify  
28 in the adopted budget the capital projects funded in whole or in part  
29 from the proceeds of the tax authorized in this section, and shall  
30 indicate that such tax is intended to be in addition to other funds  
31 that may be reasonably available for ((~~such~~)) capital projects and  
32 maintenance and operations of park facilities.

33 (2) The legislative authority of any county or any city that plans  
34 under RCW 36.70A.040(1) may impose an additional excise tax on each  
35 sale of real property in the unincorporated areas of the county for the  
36 county tax and in the corporate limits of the city for the city tax at  
37 a rate not exceeding one-quarter of one percent of the selling price.

1 Any county choosing to plan under RCW 36.70A.040(2) and any city within  
2 such a county may only adopt an ordinance imposing the excise tax  
3 authorized by this section if the ordinance is first authorized by a  
4 proposition approved by a majority of the voters of the taxing district  
5 voting on the proposition at a general election held within the  
6 district or at a special election within the taxing district called by  
7 the district for the purpose of submitting such proposition to the  
8 voters.

9 (3) Revenues generated from the tax imposed under subsection (2) of  
10 this section shall be used by such counties and cities (~~solely~~) for  
11 financing capital projects specified in a capital facilities plan  
12 element of a comprehensive plan, and, at the option of the city or  
13 county, for maintenance and operations of park facilities acquired or  
14 developed with revenues from the tax imposed under subsection (2) of  
15 this section after December 31, 2004. The amount of revenues used for  
16 maintenance or operations of park facilities by a county or city shall  
17 not exceed twenty-five percent of the total amount collected from this  
18 tax by that county or city in the preceding calendar year. Revenues  
19 from this tax shall not be used by any county or city to supplant  
20 existing sources of funding for maintenance and operations of park  
21 facilities. However, revenues (a) pledged by such counties and cities  
22 to debt retirement prior to March 1, 1992, may continue to be used for  
23 that purpose until the original debt for which the revenues were  
24 pledged is retired, or (b) committed prior to March 1, 1992, by such  
25 counties or cities to a project may continue to be used for that  
26 purpose until the project is completed.

27 (4) Revenues generated by the tax imposed by this section shall be  
28 deposited in a separate account.

29 (5) As used in this section, "city" means any city or town and  
30 "capital project" means those public works projects of a local  
31 government for planning, acquisition, construction, reconstruction,  
32 repair, replacement, rehabilitation, or improvement of streets, roads,  
33 highways, sidewalks, street and road lighting systems, traffic signals,  
34 bridges, domestic water systems, storm and sanitary sewer systems, and  
35 planning, construction, reconstruction, repair, rehabilitation, or  
36 improvement of parks.

37 (6) When the governor files a notice of noncompliance under RCW  
38 36.70A.340 with the secretary of state and the appropriate county or

1 city, the county or city's authority to impose the additional excise  
2 tax under this section shall be temporarily rescinded until the  
3 governor files a subsequent notice rescinding the notice of  
4 noncompliance.

5 NEW SECTION. **Sec. 3.** If any provision of this act or its  
6 application to any person or circumstance is held invalid, the  
7 remainder of the act or the application of the provision to other  
8 persons or circumstances is not affected.

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