
ENGROSSED SUBSTITUTE SENATE BILL 6230

State of Washington

59th Legislature

2006 Regular Session

By Senate Committee on Ways & Means (originally sponsored by Senators Parlette, Doumit, Zarelli, Prentice, Rasmussen and Mulliken)

READ FIRST TIME 01/31/06.

1 AN ACT Relating to extending the state sales and use tax credit for
2 public facilities districts created before September 1, 2006; and
3 amending RCW 82.14.390.

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

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

7 (1) Except as provided in subsection (6) of this section, the
8 governing body of a public facilities district (a) created before July
9 31, 2002, under chapter 35.57 or 36.100 RCW that commences construction
10 of a new regional center, or improvement or rehabilitation of an
11 existing new regional center, before January 1, 2004, or (b) created
12 before July 1, 2006, under chapter 35.57 RCW in a county or counties in
13 which there are no other public facilities districts on the effective
14 date of this section and in which the total population in the public
15 facilities district is greater than ninety thousand that commences
16 construction of a new regional center before February 1, 2007, may
17 impose a sales and use tax in accordance with the terms of this
18 chapter. The tax is in addition to other taxes authorized by law and
19 shall be collected from those persons who are taxable by the state

1 under chapters 82.08 and 82.12 RCW upon the occurrence of any taxable
2 event within the public facilities district. The rate of tax shall not
3 exceed 0.033 percent of the selling price in the case of a sales tax or
4 value of the article used in the case of a use tax.

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

11 (3) No tax may be collected under this section before August 1,
12 2000. The tax imposed in this section shall expire when the bonds
13 issued for the construction of the regional center and related parking
14 facilities are retired, but not more than twenty-five years after the
15 tax is first collected.

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

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

37 (6) A public facilities district created under chapter 36.100 RCW

1 is not eligible to impose the tax under this section if the legislative
2 authority of the county where the public facilities district is located
3 has imposed a sales and use tax under RCW 82.14.0485 or 82.14.0494.

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