

CERTIFICATION OF ENROLLMENT  
**ENGROSSED SUBSTITUTE SENATE BILL 6230**

59th Legislature  
2006 Regular Session

Passed by the Senate March 7, 2006  
YEAS 47 NAYS 1

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**President of the Senate**

Passed by the House March 8, 2006  
YEAS 98 NAYS 0

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**Speaker of the House of Representatives**

Approved

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**Governor of the State of Washington**

CERTIFICATE

I, Thomas Hoemann, Secretary of the Senate of the State of Washington, do hereby certify that the attached is **ENGROSSED SUBSTITUTE SENATE BILL 6230** as passed by the Senate and the House of Representatives on the dates hereon set forth.

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**Secretary**

FILED

**Secretary of State  
State of Washington**

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ENGROSSED SUBSTITUTE SENATE BILL 6230

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Passed Legislature - 2006 Regular Session

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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