

**HB 1152-S - DIGEST**

(DIGEST OF PROPOSED 1ST SUBSTITUTE)

Provides that in a county with a population under three hundred thousand, the governing body of a public facilities district created before August 1, 2001, under chapter 35.57 RCW or before January 1, 2000, under chapter 36.100 RCW, in which the total population in the public facilities district is greater than ninety thousand and less than one hundred thousand, that commences improvement or rehabilitation of an existing regional center, to be used for community events, and artistic, musical, theatrical, or other cultural exhibitions, presentations, or performances, and having two thousand or fewer permanent seats, before January 1, 2009, may impose a sales and use tax in accordance with the terms of chapter 82.14 RCW. The tax is in addition to other taxes authorized by law and shall be collected from those persons who are taxable by the state under chapters 82.08 and 82.12 RCW upon the occurrence of any taxable event within the public facilities district.