

SHB 1490 - H AMD TO H AMD (H-2585.4/09) **321**

By Representative Ericksen

NOT CONSIDERED 4/26/2009

1 On page 33, beginning on line 15 of the striking amendment, strike
2 all of section 20 and insert the following:

3
4 "NEW SECTION. **Sec. 20.** The legislature finds that trails provide
5 tangible benefits for local communities, including access to cultural
6 and natural resources, outdoor recreational opportunities such as
7 hiking, biking, and walking, and provide health benefits for the
8 community through outdoor activities and physical exercise. The
9 legislature further finds that building new trails will enhance the
10 livability of communities and provide important nonmotorized
11 connections to growing urban areas.

12
13 NEW SECTION. **Sec. 21.** A new section is added to chapter 82.14
14 RCW to read as follows:

15 (1) The legislative authority of an eligible county may impose a
16 sales and use tax in accordance with the terms of this chapter. The
17 tax is in addition to other taxes authorized by law and must be
18 collected from those persons who are taxable by the state under
19 chapters 82.08 and 82.12 RCW upon the occurrence of any taxable event
20 within the county. The rate of tax may not exceed 0.06 percent of the
21 selling price in the case of a sales tax or value of the article used
22 in the case of a use tax.

23 (2) The tax imposed under subsection (1) of this section is
24 deducted from the amount of tax otherwise required to be collected or
25 paid over to the department of revenue under chapter 82.08 or 82.12
26 RCW. The department of revenue must perform the collection of such
27 taxes on behalf of the county at no cost to the county.

1 (3)(a) Moneys collected under this section must only be used for
2 capital improvements for recreational trails. The recreational trail
3 must be listed as an item in the officially adopted capital facilities
4 element of the county's comprehensive plan for those counties planning
5 under RCW 36.70A.040. For those counties that do not plan under the
6 growth management act, the recreational trail must be listed in the
7 county's capital facilities plan.

8 (b) Moneys collected under this section may not constitute more
9 than fifty percent of the cost of capital improvements to recreational
10 trails.

11 (c) In eligible counties with a population between one hundred
12 seventy-five thousand and one million, the county must give priority
13 to capital improvements to recreational trails that connect urban
14 growth areas, including but not limited to, connecting existing
15 recreational trail networks or building connections in anticipation of
16 future recreational trails in urban growth areas.

17 (d) Each county collecting money under this section must deposit
18 the proceeds into a dedicated interest-bearing account. No later than
19 October 1st of each year, the county must report to the office of the
20 state auditor a list of new projects from the prior fiscal year,
21 showing that the county has used the funds for those projects
22 consistent with this section.

23 (4) No tax may be collected under this section before July 1,
24 2008. No tax may be collected under this section by a county more
25 than ten years after the date that a tax is first imposed under this
26 section.

27 (5) For the purposes of this section, the following definitions
28 apply:

29 (a) "Capital improvement" means:

30 (i) The acquisition of sites, easements, rights-of-way necessary
31 for construction or improvement of a recreational trail or
32 improvements thereon or appurtenances thereto;

33 (ii) The acquisition of construction and initial equipment; or

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1 (iii) The reconstruction, demolition, or major alteration of new
2 or presently owned recreational trails. "Capital improvement" does
3 not include planning for, studies of, designs for, maintaining, or
4 operating recreational trails. As used in this subsection (5),
5 "necessary for the construction of" does not include buffers or other
6 nonessential property for the recreational trail.

7 (b) "Eligible county" means a county with a population of less
8 than one million.

9 (c) "Recreational trail" means a public way constructed primarily
10 for and open to pedestrians, equestrians, or bicyclists, or any
11 combination thereof, other than a sidewalk constructed as part of a
12 city street or county road for the exclusive use of pedestrians. The
13 term "recreational trail" does not include a public way or widened
14 shoulder adjacent to a highway, street, or road unless the highway,
15 street, or road is used to connect a recreational trail to an urban
16 growth area.

17 (d) "Urban growth area" means those areas designated by a county
18 pursuant to RCW 36.70A.110.

19
20 NEW SECTION. **Sec. 22.** If any provision of this act or its
21 application to any person or circumstance is held invalid, the
22 remainder of the act or the application of the provision to other
23 persons or circumstances is not affected.

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25 NEW SECTION. **Sec. 23.** Sections 1 through 5 and 7 through 19 of
26 this act take effect December 1, 2011."

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28 Renumber the remaining sections consecutively and correct any
29 internal references accordingly.

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EFFECT: (1) Allows counties with fewer than one million residents
to impose a sales and use tax for capital improvements for
recreational trails. (2) Specifies that the tax provisions take
effect 90 days after adjournment of the session in which the bill
is enacted.

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