

SSB 6116 - S AMD 553

By Senator McAuliffe

1       Strike everything after the enacting clause and insert the  
2 following:

3       "**Sec. 1.** RCW 67.28.180 and 2008 c 264 s 2 are each amended to read  
4 as follows:

5       (1) Subject to the conditions set forth in subsections (2) and (3)  
6 of this section, the legislative body of any county or any city, is  
7 authorized to levy and collect a special excise tax of not to exceed  
8 two percent on the sale of or charge made for the furnishing of lodging  
9 that is subject to tax under chapter 82.08 RCW.

10       (2) Any levy authorized by this section shall be subject to the  
11 following:

12       (a) Any county ordinance or resolution adopted pursuant to this  
13 section shall contain, in addition to all other provisions required to  
14 conform to this chapter, a provision allowing a credit against the  
15 county tax for the full amount of any city tax imposed pursuant to this  
16 section upon the same taxable event.

17       (b) In the event that any county has levied the tax authorized by  
18 this section and has, prior to June 26, 1975, either pledged the tax  
19 revenues for payment of principal and interest on city revenue or  
20 general obligation bonds authorized and issued pursuant to RCW  
21 67.28.150 through 67.28.160 or has authorized and issued revenue or  
22 general obligation bonds pursuant to the provisions of RCW 67.28.150  
23 through 67.28.160, such county shall be exempt from the provisions of  
24 (a) of this subsection, to the extent that the tax revenues are pledged  
25 for payment of principal and interest on bonds issued at any time  
26 pursuant to the provisions of RCW 67.28.150 through 67.28.160:  
27 PROVIDED, That so much of such pledged tax revenues, together with any  
28 investment earnings thereon, not immediately necessary for actual  
29 payment of principal and interest on such bonds may be used: (i) In  
30 any county with a population of one million or more, for repayment

1 either of limited tax levy general obligation bonds or of any county  
2 fund or account from which a loan was made, the proceeds from the bonds  
3 or loan being used to pay for constructing, installing, improving, and  
4 equipping stadium capital improvement projects, and to pay for any  
5 engineering, planning, financial, legal and professional services  
6 incident to the development of such stadium capital improvement  
7 projects, regardless of the date the debt for such capital improvement  
8 projects was or may be incurred; (ii) in any county with a population  
9 of one million or more, for repayment or refinancing of bonded  
10 indebtedness incurred prior to January 1, 1997, for any purpose  
11 authorized by this section or relating to stadium repairs or  
12 rehabilitation, including but not limited to the cost of settling legal  
13 claims, reimbursing operating funds, interest payments on short-term  
14 loans, and any other purpose for which such debt has been incurred if  
15 the county has created a public stadium authority to develop a stadium  
16 and exhibition center under RCW 36.102.030; or (iii) in other counties,  
17 for county-owned facilities for agricultural promotion until January 1,  
18 2009, and thereafter for any purpose authorized in this chapter.

19 A county is exempt under this subsection with respect to city  
20 revenue or general obligation bonds issued after April 1, 1991, only if  
21 such bonds mature before January 1, 2013. If any county located east  
22 of the crest of the Cascade mountains has levied the tax authorized by  
23 this section and has, prior to June 26, 1975, pledged the tax revenue  
24 for payment of principal and interest on city revenue or general  
25 obligation bonds, the county is exempt under this subsection with  
26 respect to revenue or general obligation bonds issued after January 1,  
27 2007, only if the bonds mature before January 1, (~~2021~~) 2035. Such  
28 a county may only use funds under this subsection (2)(b) for  
29 constructing or improving facilities authorized under this chapter,  
30 including county-owned facilities for agricultural promotion, and must  
31 perform an annual financial audit of organizations receiving funding on  
32 the use of the funds.

33 As used in this subsection (2)(b), "capital improvement projects"  
34 may include, but not be limited to a stadium restaurant facility,  
35 restroom facilities, artificial turf system, seating facilities,  
36 parking facilities and scoreboard and information system adjacent to or  
37 within a county owned stadium, together with equipment, utilities,

1 accessories and appurtenances necessary thereto. The stadium  
2 restaurant authorized by this subsection (2)(b) shall be operated by a  
3 private concessionaire under a contract with the county.

4 (c)(i) No city within a county exempt under subsection (2)(b) of  
5 this section may levy the tax authorized by this section so long as  
6 said county is so exempt.

7 (ii) No city within a county with a population of one million five  
8 hundred thousand or more may levy the tax authorized by this section.

9 (iii) However, in the event that any city in a county described in  
10 (c)(i) or (ii) of this subsection (2) has levied the tax authorized by  
11 this section and has, prior to June 26, 1975, authorized and issued  
12 revenue or general obligation bonds pursuant to the provisions of RCW  
13 67.28.150 through 67.28.160, such city may levy the tax so long as the  
14 tax revenues are pledged for payment of principal and interest on bonds  
15 issued at any time pursuant to the provisions of RCW 67.28.150 through  
16 67.28.160.

17 (3) Any levy authorized by this section by a county that has levied  
18 the tax authorized by this section and has, prior to June 26, 1975,  
19 either pledged the tax revenues for payment of principal and interest  
20 on city revenue or general obligation bonds authorized and issued  
21 pursuant to RCW 67.28.150 through 67.28.160 or has authorized and  
22 issued revenue or general obligation bonds pursuant to the provisions  
23 of RCW 67.28.150 through 67.28.160 shall be subject to the following:

24 (a) Taxes collected under this section in any calendar year before  
25 2013 in excess of five million three hundred thousand dollars shall  
26 only be used as follows:

27 (i) Seventy-five percent from January 1, 1992, through December 31,  
28 2000, and seventy percent from January 1, 2001, through December 31,  
29 2012, for art museums, cultural museums, heritage museums, heritage and  
30 preservation programs, the arts, and the performing arts. Moneys spent  
31 under this subsection (3)(a)(i) shall be used for the purposes of this  
32 subsection (3)(a)(i) in all parts of the county.

33 (ii) Twenty-five percent from January 1, 1992, through December 31,  
34 2000, and thirty percent from January 1, 2001, through December 31,  
35 2012, for the following purposes and in a manner reflecting the  
36 following order of priority: Stadium purposes as authorized under  
37 subsection (2)(b) of this section; acquisition of open space lands;

1 youth sports activities; and tourism promotion. If all or part of the  
2 debt on the stadium is refinanced, all revenues under this subsection  
3 (3)(a)(ii) shall be used to retire the debt.

4 (b) From January 1, 2013, through December 31, 2015, in a county  
5 with a population of one million five hundred thousand or more, all  
6 revenues under this section shall be used to retire the debt on the  
7 stadium, until the debt on the stadium is retired. On and after the  
8 date the debt on the stadium is retired, and through December 31, 2015,  
9 ~~((all))~~ one-half of the revenues under this section in a county of ~~((a~~  
10 ~~one))~~ one million five hundred thousand or more shall be deposited in  
11 the ~~((special))~~ arts and cultural account under ~~((f))~~ (d)(i) of this  
12 subsection, and the remainder of the revenues shall be deposited in the  
13 affordable housing account under (d)(ii) of this subsection.

14 (c) From January 1, 2016, through December 31, 2020, in a county  
15 with a population of one million five hundred thousand or more, all  
16 revenues under this section shall be deposited in the stadium and  
17 exhibition center account under RCW 43.99N.060.

18 (d) On and after January 1, 2021, ~~((at least thirty-seven and~~  
19 ~~one-half percent of))~~ revenues under this section in a county of ~~((a~~  
20 ~~one))~~ one million five hundred thousand or more shall be deposited  
21 ~~((in the special account under (f) of this subsection))~~ as follows:

22 (i) At least thirty-seven and one-half percent of the revenues  
23 shall be deposited in an arts and cultural account. The account may  
24 only be used for the purposes of (a)(i) of this subsection.

25 (ii) At least thirty-seven and one-half percent of the revenues  
26 shall be deposited in an affordable housing account for the purposes of  
27 distributions to nonprofit organizations or public housing authorities  
28 for affordable workforce housing near or at transit stations. For the  
29 purposes of this section, "affordable workforce housing" means housing  
30 for a single person, family, or unrelated persons living together whose  
31 income is at or below one hundred twenty percent of the median income,  
32 adjusted for household size, for the county where the housing is  
33 located.

34 (iii) The balance of the revenues shall be deposited in a special  
35 purposes account under section 6 of this act.

36 (e) At least seventy percent of moneys spent under (a)(i) of this  
37 subsection for the period January 1, 1992, through December 31, 2000,  
38 shall be used only for the purchase, design, construction, and

1 remodeling of performing arts, visual arts, heritage, and cultural  
2 facilities, and for the purchase of fixed assets that will benefit art,  
3 heritage, and cultural organizations. For purposes of this subsection,  
4 fixed assets are tangible objects such as machinery and other equipment  
5 intended to be held or used for ten years or more. Moneys received  
6 under this subsection (3)(e) may be used for payment of principal and  
7 interest on bonds issued for capital projects. Qualifying  
8 organizations receiving moneys under this subsection (3)(e) must be  
9 financially stable and have at least the following:

- 10 (i) A legally constituted and working board of directors;
- 11 (ii) A record of artistic, heritage, or cultural accomplishments;
- 12 (iii) Been in existence and operating for at least two years;
- 13 (iv) Demonstrated ability to maintain net current liabilities at  
14 less than thirty percent of general operating expenses;
- 15 (v) Demonstrated ability to sustain operational capacity subsequent  
16 to completion of projects or purchase of machinery and equipment; and
- 17 (vi) Evidence that there has been independent financial review of  
18 the organization.

19 (f) At least forty percent of the revenues distributed pursuant to  
20 (a)(i) of this subsection for the period January 1, 2001, through July  
21 1, 2008, shall be deposited in a special account. The account may only  
22 be used for the purposes of (a)(i) of this subsection.

23 (g) School districts and schools shall not receive revenues  
24 distributed pursuant to (a)(i) of this subsection.

25 (h) Moneys distributed to art museums, cultural museums, heritage  
26 museums, heritage and preservation programs, the arts, and the  
27 performing arts, and moneys distributed for tourism promotion shall be  
28 in addition to and may not be used to replace or supplant any other  
29 funding by the legislative body of the county.

30 (i) As used in this section, "tourism promotion" includes  
31 activities intended to attract visitors for overnight stays, arts,  
32 heritage, and cultural events, and recreational, professional, and  
33 amateur sports events. Moneys allocated to tourism promotion in a  
34 class AA county shall be allocated to nonprofit organizations formed  
35 for the express purpose of tourism promotion in the county. Such  
36 organizations shall use moneys from the taxes to promote events in all  
37 parts of the class AA county.

1 (j) No taxes collected under this section may be used for the  
2 operation or maintenance of a public stadium that is financed directly  
3 or indirectly by bonds to which the tax is pledged. Expenditures for  
4 operation or maintenance include all expenditures other than  
5 expenditures that directly result in new fixed assets or that directly  
6 increase the capacity, life span, or operating economy of existing  
7 fixed assets.

8 (k) No ad valorem property taxes may be used for debt service on  
9 bonds issued for a public stadium that is financed by bonds to which  
10 the tax is pledged, unless the taxes collected under this section are  
11 or are projected to be insufficient to meet debt service requirements  
12 on such bonds.

13 (l) If a substantial part of the operation and management of a  
14 public stadium that is financed directly or indirectly by bonds to  
15 which the tax is pledged is performed by a nonpublic entity or if a  
16 public stadium is sold that is financed directly or indirectly by bonds  
17 to which the tax is pledged, any bonds to which the tax is pledged  
18 shall be retired. This subsection (3)(l) does not apply in respect to  
19 a public stadium under chapter 36.102 RCW transferred to, owned by, or  
20 constructed by a public facilities district under chapter 36.100 RCW or  
21 a stadium and exhibition center.

22 (m) The county shall not lease a public stadium that is financed  
23 directly or indirectly by bonds to which the tax is pledged to, or  
24 authorize the use of the public stadium by, a professional major league  
25 sports franchise unless the sports franchise gives the right of first  
26 refusal to purchase the sports franchise, upon its sale, to local  
27 government. This subsection (3)(m) does not apply to contracts in  
28 existence on April 1, 1986.

29 If a court of competent jurisdiction declares any provision of this  
30 subsection (3) invalid, then that invalid provision shall be null and  
31 void and the remainder of this section is not affected. (~~Section 2,~~  
32 ~~chapter 264, Laws of 2008 expires July 1, 2009.~~)

33 **Sec. 2.** RCW 82.14.0485 and 1995 3rd sp.s. c 1 s 101 are each  
34 amended to read as follows:

35 (1) The legislative authority of a county with a population of one  
36 million five hundred thousand or more may impose a sales and use tax in  
37 accordance with the terms of this chapter. The tax is in addition to

1 other taxes authorized by law and shall be collected from those persons  
2 who are taxable by the state under chapters 82.08 and 82.12 RCW upon  
3 the occurrence of any taxable event within the county. The rate of tax  
4 shall not exceed 0.017 percent of the selling price in the case of a  
5 sales tax or value of the article used in the case of a use tax.

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

11 (3) Until the bonds issued for the construction of the baseball  
12 stadium are retired, moneys collected under this section shall only be  
13 used for the purpose of paying the principal and interest payments on  
14 bonds issued by a county to construct a baseball stadium. After the  
15 bonds issued for the construction of the baseball stadium are retired,  
16 moneys collected under this section must be deposited in the special  
17 purposes account under section 6 of this act.

18 (4) (~~No tax may be collected under this section before January 1,~~  
19 ~~1996, and no tax may be collected under this section unless the taxes~~  
20 ~~under RCW 82.14.360 are being collected.)) The tax imposed in this  
21 section shall expire (~~when the bonds issued for the construction of~~  
22 ~~the baseball stadium are retired, but not more than twenty years after~~  
23 ~~the tax is first collected)) on the first day that there is no tax  
24 under RCW 82.14.390 in effect anywhere in the state.~~~~

25 (5) As used in this section, "baseball stadium" means a baseball  
26 stadium with natural turf and a retractable roof or canopy, together  
27 with associated parking facilities, constructed in the largest city in  
28 a county with a population of one million or more.

29 **Sec. 3.** RCW 82.14.049 and 2008 c 264 s 4 are each amended to read  
30 as follows:

31 The legislative authority of any county may impose a sales and use  
32 tax, in addition to the tax authorized by RCW 82.14.030, upon retail  
33 car rentals within the county that are taxable by the state under  
34 chapters 82.08 and 82.12 RCW. The rate of tax shall be one percent of  
35 the selling price in the case of a sales tax or rental value of the  
36 vehicle in the case of a use tax. Proceeds of the tax shall not be

1 used to subsidize any professional sports team and shall be used solely  
2 for the following purposes:

3 (1) Acquiring, constructing, maintaining, or operating public  
4 sports stadium facilities;

5 (2) Engineering, planning, financial, legal, or professional  
6 services incidental to public sports stadium facilities;

7 (3) Youth or amateur sport activities or facilities; ~~((or))~~

8 (4) Debt or refinancing debt issued for the purposes of subsection  
9 (1) of this section; or

10 (5) For deposit into a special purposes account under section 6 of  
11 this act.

12 In a county with a population less than one million five hundred  
13 thousand, at least seventy-five percent of the tax imposed under this  
14 section shall be used for the purposes of subsections (1), (2), and (4)  
15 of this section. In a county of one million five hundred thousand or  
16 more, at least seventy-five percent of the tax imposed under this  
17 section shall be used to retire the debt on the stadium under RCW  
18 67.28.180(2)(b)(ii), until that debt is fully retired, and at least  
19 seventy-five percent must be deposited under subsection (5) of this  
20 section after the debt is fully retired.

21 **Sec. 4.** RCW 82.14.0494 and 1997 c 220 s 204 are each amended to  
22 read as follows:

23 (1) The legislative authority of a county that has created a public  
24 stadium authority to develop a stadium and exhibition center under RCW  
25 36.102.050 may impose a sales and use tax in accordance with this  
26 chapter. The tax is in addition to other taxes authorized by law and  
27 shall be collected from those persons who are taxable by the state  
28 under chapters 82.08 and 82.12 RCW upon the occurrence of any taxable  
29 event within the county. The rate of tax shall be 0.016 percent of the  
30 selling price in the case of a sales tax or value of the article used  
31 in the case of a use tax.

32 (2) The tax imposed under subsection (1) of this section shall be  
33 deducted from the amount of tax otherwise required to be collected or  
34 paid over to the department of revenue under chapter 82.08 or 82.12  
35 RCW. The department of revenue shall perform the collection of such  
36 taxes on behalf of the county at no cost to the county.



1       (3) (~~Before the issuance of bonds in RCW 43.99N.020, all revenues~~  
2 ~~collected on behalf of the county under this section shall be~~  
3 ~~transferred to the public stadium authority.)) After bonds are issued~~  
4 under RCW 43.99N.020, all revenues collected on behalf of the county  
5 under this section shall be deposited in the stadium and exhibition  
6 center account under RCW 43.99N.060, until the bonds issued for the  
7 construction of a stadium and exhibition center are retired. After the  
8 bonds issued for the construction of a stadium and exhibition center  
9 are retired, all revenues collected on behalf of the county under this  
10 section must be deposited in the special purposes account under section  
11 6 of this act.

12       (4) The definitions in RCW 36.102.010 apply to this section.

13       (5) This section expires on the earliest of the following dates:

14       (a) December 31, 1999, if the conditions for issuance of bonds  
15 under RCW 43.99N.020 have not been met before that date;

16       (b) The date on which all bonds issued under RCW 43.99N.020 have  
17 been retired; or

18       (c) Twenty-three years after the date the tax under this section is  
19 first imposed. The tax imposed under this section expires on the first  
20 day that there is no tax under RCW 82.14.390 in effect anywhere in the  
21 state.

22       **Sec. 5.** RCW 82.14.360 and 2008 c 86 s 104 are each amended to read  
23 as follows:

24       (1) The legislative authority of a county with a population of one  
25 million five hundred thousand or more may impose a special stadium  
26 sales and use tax upon the retail sale or use within the county by  
27 restaurants, taverns, and bars of food and beverages that are taxable  
28 by the state under chapters 82.08 and 82.12 RCW. The rate of the tax  
29 shall not exceed five-tenths of one percent of the selling price in the  
30 case of a sales tax, or value of the article used in the case of a use  
31 tax. The tax authorized under this subsection is in addition to any  
32 other taxes authorized by law and shall not be credited against any  
33 other tax imposed upon the same taxable event. As used in this  
34 section, "restaurant" does not include grocery stores, mini-markets, or  
35 convenience stores. A county may not impose the tax authorized in this  
36 subsection after December 31, 2015.

1 (2) The legislative authority of a county with a population of one  
2 million five hundred thousand or more may impose a special stadium  
3 sales and use tax upon retail car rentals within the county that are  
4 taxable by the state under chapters 82.08 and 82.12 RCW. The rate of  
5 the tax shall not exceed two percent of the selling price in the case  
6 of a sales tax, or rental value of the vehicle in the case of a use  
7 tax. The tax imposed under this subsection is in addition to any other  
8 taxes authorized by law and shall not be credited against any other tax  
9 imposed upon the same taxable event.

10 (3) (a) Except as provided in (b) of this subsection, the revenue  
11 from the taxes imposed under the authority of this section shall be  
12 used for the purpose of principal and interest payments on bonds,  
13 issued by the county, to acquire, construct, own, remodel, maintain,  
14 equip, reequip, repair, and operate a baseball stadium. Revenues from  
15 the taxes authorized in this section may be used for design and other  
16 preconstruction costs of the baseball stadium until bonds are issued  
17 for the baseball stadium. The county shall issue bonds, in an amount  
18 determined to be necessary by the public facilities district, for the  
19 district to acquire, construct, own, and equip the baseball stadium.  
20 The county shall have no obligation to issue bonds in an amount greater  
21 than that which would be supported by the tax revenues under this  
22 section, RCW 82.14.0485, and 36.38.010(4) (a) and (b). If the revenue  
23 from the taxes imposed under the authority of this section exceeds the  
24 amount needed for such principal and interest payments in any year, the  
25 excess shall be used solely:

26 ~~((a))~~ (i) For early retirement of the bonds issued for the  
27 baseball stadium; and

28 ~~((b))~~ (ii) If the revenue from the taxes imposed under this  
29 section exceeds the amount needed for the purposes in (a)(i) of this  
30 subsection in any year, the excess shall be placed in a contingency  
31 fund which may only be used to pay unanticipated capital costs on the  
32 baseball stadium, excluding any cost overruns on initial construction.

33 (b) After the bonds issued for the construction of the baseball  
34 stadium are retired, and except as provided in subsection (6) of this  
35 section, the revenue from the taxes imposed under the authority of this  
36 section must be deposited in the special purposes account under section  
37 6 of this act.

1 (4) The proceeds of any bonds issued for the baseball stadium shall  
2 be provided to the district.

3 (5) As used in this section, "baseball stadium" means "baseball  
4 stadium" as defined in RCW 82.14.0485.

5 ~~(6) ((The taxes imposed under this section shall expire when the  
6 bonds issued for the construction of the baseball stadium are retired,  
7 but not later than twenty years after the taxes are first collected))~~

8 (a) After the bonds issued for the construction of the baseball stadium  
9 are retired, the legislative authority of the city with the largest  
10 population within a county with a population of one million five  
11 hundred thousand or more may impose the following special excise taxes  
12 within the city to be used for economic and community development  
13 purposes:

14 (i) A special sales and use tax upon the retail sale or use within  
15 the city by restaurants, taverns, and bars of food and beverages that  
16 are taxable by the state under chapters 82.08 and 82.12 RCW. The rate  
17 of the tax may not exceed five-tenths of one percent of the selling  
18 price in the case of a sales tax, or value of the article used in the  
19 case of a use tax. The tax authorized under this subsection is in  
20 addition to any other taxes authorized by law, must be credited against  
21 the tax imposed by the county upon the same taxable event under  
22 subsection (1) of this section as provided in (b) of this subsection,  
23 and may not be credited against any other tax imposed upon the same  
24 taxable event. As used in this section, "restaurant" does not include  
25 grocery stores, mini-markets, or convenience stores. A city may not  
26 impose the tax authorized in this subsection after December 31, 2015.

27 (ii) A special sales and use tax upon retail car rentals within the  
28 city that are taxable by the state under chapters 82.08 and 82.12 RCW.  
29 The rate of the tax may not exceed two percent of the selling price in  
30 the case of a sales tax, or rental value of the vehicle in the case of  
31 a use tax. The tax authorized under this subsection is in addition to  
32 any other taxes authorized by law, must be credited against the tax  
33 imposed by the county upon the same taxable event under subsection (2)  
34 of this section as provided in (b) of this subsection, and may not be  
35 credited against any other tax imposed upon the same taxable event.

36 (b) The full amount of any taxes imposed by the city under (a)(i)  
37 of this subsection must be credited against the tax imposed by the  
38 county under subsection (1) of this section, and the full amount of any

1 taxes imposed by the city under (a)(ii) of this subsection must be  
2 credited against the tax imposed by the county under subsection (2) of  
3 this section.

4 NEW SECTION. Sec. 6. A new section is added to chapter 67.28 RCW  
5 to read as follows:

6 (1) Except as provided in subsection (2) of this section, money  
7 deposited in a special purposes account under this section may be used  
8 only for one or more of the following purposes within the county:

9 (a) Funding tourism promotion as defined in RCW 67.28.080;

10 (b) Funding youth or amateur sports activities or facilities;

11 (c) Funding regional centers;

12 (d) Funding performing arts centers;

13 (e) Maintaining or improving publicly owned stadiums or arenas as  
14 long as improvements can be made without economic harm to existing  
15 tenants of those stadiums or arenas; or

16 (f) Funding community preservation and development authorities  
17 created in chapter 43.167 RCW.

18 (2) Beginning in 2013, funding shall be provided annually in an  
19 amount necessary for repairs, reequipping, and capital improvements of  
20 a stadium constructed by a public facilities district under the  
21 authority of RCW 36.100.035.

22 NEW SECTION. Sec. 7. Section 1 of this act is necessary for the  
23 immediate preservation of the public peace, health, or safety, or  
24 support of the state government and its existing public institutions,  
25 and takes effect July 1, 2009."

SSB 6116 - S AMD  
By Senator

26 On page 1, line 4 of the title, after "1975;" strike the remainder  
27 of the title and insert "amending RCW 67.28.180, 82.14.0485, 82.14.049,  
28 82.14.0494, and 82.14.360; adding a new section to chapter 67.28 RCW;

1 providing an effective date; and declaring an emergency."

EFFECT: After the Safeco Field bonds are retired, the city of Seattle is allowed to impose the 2% car rental tax and a .5% food and beverage tax (until 2016) within the city. The taxes are credited against the county tax, so the county still may impose that tax in all other areas of the county. All references to a lease to a basketball team or a multipurpose arena are removed.

--- END ---