
SUBSTITUTE HOUSE BILL 2912

State of Washington

61st Legislature

2010 Regular Session

By House Finance (originally sponsored by Representatives Quall, Carlyle, O'Brien, Ericks, Dunshee, Sullivan, Blake, Jacks, Hunter, and Maxwell)

READ FIRST TIME 02/09/10.

1 AN ACT Relating to modifying local excise taxes in counties that
2 have pledged lodging tax revenues for the payment of bonds prior to
3 June 26, 1975; amending RCW 67.28.180, 82.14.0485, 82.14.049,
4 82.14.0494, 82.14.360, 36.38.010, and 36.100.220; adding a new section
5 to chapter 67.28 RCW; and providing an effective date.

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

7 **Sec. 1.** RCW 67.28.180 and 2007 c 189 s 1 are each amended to read
8 as follows:

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

14 (2) Any levy authorized by this section (~~shall be~~) is subject to
15 the following:

16 (a) Any county ordinance or resolution adopted pursuant to this
17 section (~~shall~~) must contain, in addition to all other provisions
18 required to conform to this chapter, a provision allowing a credit

1 against the county tax for the full amount of any city tax imposed
2 pursuant to this section upon the same taxable event.

3 (b)(i) In the event that any county has levied the tax authorized
4 by this section and has, prior to June 26, 1975, either pledged the tax
5 revenues for payment of principal and interest on city revenue or
6 general obligation bonds authorized and issued pursuant to RCW
7 67.28.150 through 67.28.160 or has authorized and issued revenue or
8 general obligation bonds pursuant to the provisions of RCW 67.28.150
9 through 67.28.160, such county (~~shall be~~) is exempt from the
10 provisions of (a) of this subsection, to the extent that the tax
11 revenues are pledged for payment of principal and interest on bonds
12 issued at any time pursuant to the provisions of RCW 67.28.150 through
13 67.28.160(~~: PROVIDED, That~~). However, so much of (~~such~~) the
14 pledged tax revenues, together with any investment earnings thereon,
15 not immediately necessary for actual payment of principal and interest
16 on such bonds may be used: ((+i)) (A) In any county with a population
17 of one million five hundred thousand or more, for repayment either of
18 limited tax levy general obligation bonds or of any county fund or
19 account from which a loan was made, the proceeds from the bonds or loan
20 being used to pay for constructing, installing, improving, and
21 equipping stadium capital improvement projects, and to pay for any
22 engineering, planning, financial, legal and professional services
23 incident to the development of such stadium capital improvement
24 projects, regardless of the date the debt for such capital improvement
25 projects was or may be incurred; ((+ii)) (B) in any county with a
26 population of one million five hundred thousand or more, for repayment
27 or refinancing of bonded indebtedness incurred prior to January 1,
28 1997, for any purpose authorized by this section or relating to stadium
29 repairs or rehabilitation, including but not limited to the cost of
30 settling legal claims, reimbursing operating funds, interest payments
31 on short-term loans, and any other purpose for which such debt has been
32 incurred if the county has created a public stadium authority to
33 develop a stadium and exhibition center under RCW 36.102.030; or
34 ((+iii)) (C) in other counties, for county-owned facilities for
35 agricultural promotion until January 1, 2009, and thereafter for any
36 purpose authorized in this chapter.

37 (ii) A county is exempt under this subsection with respect to city
38 revenue or general obligation bonds issued after April 1, 1991, only if

1 such bonds mature before January 1, 2013. A county with a population
2 of one million five hundred thousand or more is exempt under (a) of
3 this subsection until January 1, 2021. If any county located east of
4 the crest of the Cascade mountains has levied the tax authorized by
5 this section and has, prior to June 26, 1975, pledged the tax revenue
6 for payment of principal and interest on city revenue or general
7 obligation bonds, the county is exempt under this subsection with
8 respect to revenue or general obligation bonds issued after January 1,
9 2007, only if the bonds mature before January 1, 2021. Such a county
10 may only use funds under this subsection (2)(b) for constructing or
11 improving facilities authorized under this chapter, including county-
12 owned facilities for agricultural promotion, and must perform an annual
13 financial audit of organizations receiving funding on the use of the
14 funds.

15 (iii) As used in this subsection (2)(b), "capital improvement
16 projects" may include, but not be limited to a stadium restaurant
17 facility, restroom facilities, artificial turf system, seating
18 facilities, parking facilities and scoreboard and information system
19 adjacent to or within a county owned stadium, together with equipment,
20 utilities, accessories and appurtenances necessary thereto. The
21 stadium restaurant authorized by this subsection (2)(b) (~~shall~~) must
22 be operated by a private concessionaire under a contract with the
23 county.

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

27 (~~ii) ((If bonds have been issued under RCW 43.99N.020 and any~~
28 ~~necessary property transfers have been made under RCW 36.102.100,))~~ No
29 city within a county with a population of one million five hundred
30 thousand or more may levy the tax authorized by this section (~~before~~
31 January 1, 2021)).

32 (iii) However, in the event that any city in a county described in
33 (c)(i) or (ii) of this subsection (2)((+e)) has levied the tax
34 authorized by this section and has, prior to June 26, 1975, authorized
35 and issued revenue or general obligation bonds pursuant to the
36 provisions of RCW 67.28.150 through 67.28.160, such city may levy the
37 tax so long as the tax revenues are pledged for payment of principal

1 and interest on bonds issued at any time pursuant to the provisions of
2 RCW 67.28.150 through 67.28.160.

3 (3) Any levy authorized by this section by a county that has
4 (~~levied the tax authorized by this section and has, prior to June 26,~~
5 ~~1975, either pledged the tax revenues for payment of principal and~~
6 ~~interest on city revenue or general obligation bonds authorized and~~
7 ~~issued pursuant to RCW 67.28.150 through 67.28.160 or has authorized~~
8 ~~and issued revenue or general obligation bonds pursuant to the~~
9 ~~provisions of RCW 67.28.150 through 67.28.160 shall be~~) a population
10 of one million five hundred thousand or more is subject to the
11 following:

12 (a) Taxes collected under this section in any calendar year before
13 2013 in excess of five million three hundred thousand dollars (~~shall~~)
14 may only be used as follows:

15 (i) (~~Seventy five percent from January 1, 1992, through December~~
16 ~~31, 2000, and~~) Seventy percent from January 1, 2001, through December
17 31, 2012, for art museums, heritage and preservation programs, cultural
18 museums, heritage museums, the arts, and the performing arts. Moneys
19 spent under this subsection (3)(a)(i) (~~shall~~) must be used for the
20 purposes of this subsection (3)(a)(i) in all parts of the county.

21 (ii) (~~Twenty five percent from January 1, 1992, through December~~
22 ~~31, 2000, and~~) Thirty percent from January 1, 2001, through December
23 31, 2012, for the following purposes and in a manner reflecting the
24 following order of priority: Stadium purposes as authorized under
25 subsection (2)(b) of this section; acquisition of open space lands;
26 youth sports activities; and tourism promotion. If all or part of the
27 debt on the stadium is refinanced, all revenues under this subsection
28 (3)(a)(ii) (~~shall~~) must be used to retire the debt.

29 (b) From January 1, 2013, through December 31, 2015, (~~in a county~~
30 ~~with a population of one million or more,~~) all revenues under this
31 section shall be used to retire the debt on the stadium, or deposited
32 in the stadium and exhibition center account under RCW 43.99N.060 after
33 the debt on the stadium is retired. On and after the date the debt on
34 the stadium is retired, and through December 31, 2015, one-half of the
35 revenues under this section in a county of one million five hundred
36 thousand or more must be deposited in the arts and cultural account
37 under (d)(i) of this subsection, and the remainder of the revenues must

1 be deposited in the affordable housing account under (d)(ii) of this
2 subsection.

3 (c) From January 1, 2016, through December 31, 2020, (~~(in a county~~
4 ~~with a population of one million or more,)~~) all revenues under this
5 section shall be deposited in the stadium and exhibition center account
6 under RCW 43.99N.060.

7 (~~(At least seventy percent of moneys spent under (a)(i) of this~~
8 ~~subsection for the period January 1, 1992, through December 31, 2000,~~
9 ~~shall be used only for the purchase, design, construction, and~~
10 ~~remodeling of performing arts, visual arts, heritage, and cultural~~
11 ~~facilities, and for the purchase of fixed assets that will benefit art,~~
12 ~~heritage, and cultural organizations. For purposes of this subsection,~~
13 ~~fixed assets are tangible objects such as machinery and other equipment~~
14 ~~intended to be held or used for ten years or more. Moneys received~~
15 ~~under this subsection (3)(d) may be used for payment of principal and~~
16 ~~interest on bonds issued for capital projects. Qualifying~~
17 ~~organizations receiving moneys under this subsection (3)(d) must be~~
18 ~~financially stable and have at least the following:~~

19 ~~(i) A legally constituted and working board of directors;~~

20 ~~(ii) A record of artistic, heritage, or cultural accomplishments;~~

21 ~~(iii) Been in existence and operating for at least two years;~~

22 ~~(iv) Demonstrated ability to maintain net current liabilities at~~
23 ~~less than thirty percent of general operating expenses;~~

24 ~~(v) Demonstrated ability to sustain operational capacity subsequent~~
25 ~~to completion of projects or purchase of machinery and equipment; and~~

26 ~~(vi) Evidence that there has been independent financial review of~~
27 ~~the organization.)~~ On and after January 1, 2021, revenues under this
28 section in a county of one million five hundred thousand or more must
29 be deposited as follows:

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

33 (ii) At least thirty-seven and one-half percent of the revenues
34 shall be deposited in an affordable workforce housing account for the
35 purposes of distributions to nonprofit organizations or public housing
36 authorities for affordable workforce housing near or at transit
37 stations. For the purposes of this section, "affordable workforce
38 housing" means housing for a single person, family, or unrelated

1 persons living together whose income is at or below eighty percent of
2 the median income, adjusted for household size, for the county where
3 the housing is located.

4 (iii) The balance of the revenues must be deposited in a special
5 purposes account under section 8 of this act.

6 (e) At least forty percent of the revenues distributed pursuant to
7 (a)(i) of this subsection for the period January 1, 2001, through
8 ~~((December 31, 2012, shall be deposited in an account and shall be used~~
9 ~~to establish an endowment. Principal in the account shall remain~~
10 ~~permanent and irreducible. The earnings from investments of balances~~
11 ~~in the account may only be used for the purposes of (a)(i) of this~~
12 ~~subsection))~~ the effective date of this act shall be deposited in an
13 arts and cultural account under (d)(i) of this subsection.

14 (f) School districts and schools ~~((shall))~~ may not receive revenues
15 distributed pursuant to (a)(i) of this subsection.

16 (g) Moneys distributed to art museums, cultural museums, heritage
17 museums, the arts, and the performing arts, and moneys distributed for
18 tourism promotion ~~((shall be))~~ are in addition to and may not be used
19 to replace or supplant any other funding by the legislative body of the
20 county.

21 (h) As used in this section, "tourism promotion" includes
22 activities intended to attract visitors for overnight stays, arts,
23 heritage, and cultural events, and recreational, professional, and
24 amateur sports events. Moneys allocated to tourism promotion in a
25 class AA county ~~((shall))~~ must be allocated to nonprofit organizations
26 formed for the express purpose of tourism promotion in the county.
27 Such organizations ~~((shall))~~ must use moneys from the taxes to promote
28 events in all parts of the class AA county.

29 (i) No taxes collected under this section may be used for the
30 operation or maintenance of a public stadium that is financed directly
31 or indirectly by bonds to which the tax is pledged. Expenditures for
32 operation or maintenance include all expenditures other than
33 expenditures that directly result in new fixed assets or that directly
34 increase the capacity, life span, or operating economy of existing
35 fixed assets.

36 (j) No ad valorem property taxes may be used for debt service on
37 bonds issued for a public stadium that is financed by bonds to which

1 the tax is pledged, unless the taxes collected under this section are
2 or are projected to be insufficient to meet debt service requirements
3 on such bonds.

4 (k) If a substantial part of the operation and management of a
5 public stadium that is financed directly or indirectly by bonds to
6 which the tax is pledged is performed by a nonpublic entity or if a
7 public stadium is sold that is financed directly or indirectly by bonds
8 to which the tax is pledged, any bonds to which the tax is pledged
9 (~~shall~~) must be retired. This subsection (3)(k) does not apply in
10 respect to a public stadium under chapter 36.102 RCW transferred to,
11 owned by, or constructed by a public facilities district under chapter
12 36.100 RCW or a stadium and exhibition center.

13 (l) The county (~~shall~~) may not lease a public stadium that is
14 financed directly or indirectly by bonds to which the tax is pledged
15 to, or authorize the use of the public stadium by, a professional major
16 league sports franchise unless the sports franchise gives the right of
17 first refusal to purchase the sports franchise, upon its sale, to local
18 government. This subsection (3)(l) does not apply to contracts in
19 existence on April 1, 1986.

20 (m) Notwithstanding the distributions under (b) and (c) of this
21 subsection, from January 1, 2013, through December 31, 2015, taxes
22 derived from the exemption provided in subsection (2)(b)(ii) of this
23 section for counties with a population of one million five hundred
24 thousand or more must be used to retire the debt on the stadium as
25 provided in (b) of this subsection and deposited in the special
26 purposes account created in section 8 of this act thereafter.

27 (4) If a court of competent jurisdiction declares any provision of
28 (~~this~~) subsection (3) of this section invalid, then that invalid
29 provision (~~shall be~~) is null and void and the remainder of this
30 section is not affected.

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

33 (1) The legislative authority of a county with a population of one
34 million five hundred thousand or more may impose a sales and use tax in
35 accordance with the terms of this chapter. The tax is in addition to
36 other taxes authorized by law and (~~shall~~) must be collected from
37 those persons who are taxable by the state under chapters 82.08 and

1 82.12 RCW upon the occurrence of any taxable event within the county.
2 The rate of tax shall not exceed 0.017 percent of the selling price in
3 the case of a sales tax or value of the article used in the case of a
4 use tax.

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

11 (3) Until the bonds issued for the construction of the baseball
12 stadium are retired, moneys collected under this section (~~shall~~) must
13 only be used for the purpose of paying the principal and interest
14 payments on bonds issued by a county to construct a baseball stadium.
15 After the bonds issued for the construction of the baseball stadium are
16 retired, moneys collected under this section must be deposited in the
17 special purposes account under section 8 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~~) expires (~~when the bonds issued for the construction~~
22 ~~of the baseball stadium are retired, but not more than twenty years~~
23 ~~after the tax is first collected~~) on the first day that the tax under
24 RCW 82.14.390 is not imposed 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~~) is one
35 percent of the selling price in the case of a sales tax or rental value
36 of the vehicle in the case of a use tax. Proceeds of the tax (~~shall~~)

1 ~~may~~ not be used to subsidize any professional sports team and (~~shall~~)
2 must be used solely 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 8 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~~) is 0.016 percent
30 of the selling price in the case of a sales tax or value of the article
31 used in the case of a use tax.

32 (2) The tax imposed under subsection (1) of this section (~~shall~~)
33 must be deducted from the amount of tax otherwise required to be
34 collected or paid over to the department of revenue under chapter 82.08
35 or 82.12 RCW. The department of revenue (~~shall~~) must perform the
36 collection of such taxes on behalf of the county at no cost to the
37 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~~) must be deposited in the stadium and
6 exhibition center account under RCW 43.99N.060, until the bonds issued
7 for the construction of a stadium and exhibition center are retired.
8 After the bonds issued for the construction of a stadium and exhibition
9 center are retired, all revenues collected on behalf of the county
10 under this section must be deposited in the special purposes account
11 under section 8 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)) first day that the tax under RCW 82.14.390 is not~~
20 ~~imposed anywhere in the state.~~

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

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

36 (2) The legislative authority of a county with a population of one
37 million five hundred thousand or more may impose a special stadium

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

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

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

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

32 (b) After the bonds issued for the construction of the baseball
33 stadium are retired, the revenue from the taxes imposed under the
34 authority of this section must be deposited in the special purposes
35 account under section 8 of this act.

36 (4) The proceeds of any bonds issued for the baseball stadium
37 (~~shall~~) must be provided to the district.

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

3 (6) The ~~((taxes))~~ tax imposed under subsection (2) of this section
4 ~~((shall))~~ expires ~~((when the bonds issued for the construction of the~~
5 ~~baseball stadium are retired, but not later than twenty years after the~~
6 ~~taxes are first collected))~~ on the first day that the tax under RCW
7 82.14.390 is not imposed anywhere in the state.

8 **Sec. 6.** RCW 36.38.010 and 1999 c 165 s 20 are each amended to read
9 as follows:

10 (1) Any county may by ordinance enacted by its county legislative
11 authority, levy and fix a tax of not more than one cent on twenty cents
12 or fraction thereof to be paid for county purposes by persons who pay
13 an admission charge to any place, including a tax on persons who are
14 admitted free of charge or at reduced rates to any place for which
15 other persons pay a charge or a regular higher charge for the same or
16 similar privileges or accommodations; and require that one who receives
17 any admission charge to any place ~~((shall))~~ must collect and remit the
18 tax to the county treasurer of the county~~((:—PROVIDED,))~~. However, no
19 county ~~((shall))~~ may impose such tax on persons paying an admission to
20 any activity of any elementary or secondary school or any public
21 facility of a public facility district under chapter 35.57 or 36.100
22 RCW for which a tax is imposed under RCW 35.57.100 or 36.100.210.

23 (2) As used in this chapter, the term "admission charge" includes
24 a charge made for season tickets or subscriptions, a cover charge, or
25 a charge made for use of seats and tables, reserved or otherwise, and
26 other similar accommodations; a charge made for food and refreshments
27 in any place where any free entertainment, recreation, or amusement is
28 provided; a charge made for rental or use of equipment or facilities
29 for purpose of recreation or amusement, and where the rental of the
30 equipment or facilities is necessary to the enjoyment of a privilege
31 for which a general admission is charged, the combined charges
32 ~~((shall))~~ must be considered as the admission charge. ~~((It shall))~~
33 Admission charge also includes any automobile parking charge where the
34 amount of ~~((such))~~ the charge is determined according to the number of
35 passengers in any automobile.

36 (3) Subject to subsections (4) and (5) of this section, the tax
37 ~~((herein))~~ authorized ~~((shall))~~ in this section is not ~~((be))~~ exclusive

1 and (~~shall~~) does not prevent any city or town within the taxing
2 county, when authorized by law, from imposing within its corporate
3 limits a tax of the same or similar kind(~~(+—PROVIDED, That)~~).
4 However, whenever the same or similar kind of tax is imposed by any
5 such city or town, no such tax (~~shall~~) may be levied within the
6 corporate limits of such city or town by the county.

7 (4) Notwithstanding subsection (3) of this section, the legislative
8 authority of a county with a population of one million or more may
9 exclusively levy taxes on events in baseball stadiums constructed on or
10 after January 1, 1995, that are owned by a public facilities district
11 under chapter 36.100 RCW and that have seating capacities over forty
12 thousand at the rates of:

13 (a) Not more than one cent on twenty cents or fraction thereof, to
14 be used for the purpose of paying the principal and interest payments
15 on bonds issued by a county to construct a baseball stadium as defined
16 in RCW 82.14.0485. If the revenue from the tax exceeds the amount
17 needed for that purpose, the excess (~~shall~~) must be placed in a
18 contingency fund which (~~may only~~) must be used (~~(to pay unanticipated~~
19 ~~capital costs on the baseball stadium, excluding any cost overruns on~~
20 ~~initial construction)~~) exclusively by the public facilities district to
21 fund repair, reequipping, and capital improvement of the baseball
22 stadium; and

23 (b) Not more than one cent on twenty cents or fraction thereof, to
24 be used for the purpose of paying the principal and interest payments
25 on bonds issued by a county to construct a baseball stadium as defined
26 in RCW 82.14.0485. The tax imposed under this subsection (4)(b)
27 (~~shall~~) expires when the bonds issued for the construction of the
28 baseball stadium are retired, but not later than twenty years after the
29 tax is first collected.

30 (5) Notwithstanding subsection (3) of this section, the legislative
31 authority of a county that has created a public stadium authority to
32 develop a stadium and exhibition center under RCW 36.102.050 may levy
33 and fix a tax on charges for admission to events in a stadium and
34 exhibition center, as defined in RCW 36.102.010, constructed in the
35 county on or after January 1, 1998, that is owned by a public stadium
36 authority under chapter 36.102 RCW. The tax (~~shall be~~) is exclusive
37 and (~~shall~~) precludes the city or town within which the stadium and
38 exhibition center is located from imposing a tax of the same or similar

1 kind on charges for admission to events in the stadium and exhibition
2 center, and (~~shall~~) precludes the imposition of a general county
3 admissions tax on charges for admission to events in the stadium and
4 exhibition center. For the purposes of this subsection, "charges for
5 admission to events" means only the actual admission charge, exclusive
6 of taxes and service charges and the value of any other benefit
7 conferred by the admission. The tax authorized under this subsection
8 (~~shall~~) must be at the rate of not more than one cent on ten cents or
9 fraction thereof. Revenues collected under this subsection (~~shall~~)
10 must be deposited in the stadium and exhibition center account under
11 RCW 43.99N.060 until the bonds issued under RCW 43.99N.020 for the
12 construction of the stadium and exhibition center are retired. After
13 the bonds issued for the construction of the stadium and exhibition
14 center are retired, the tax authorized under this section (~~shall~~)
15 must be used exclusively to fund repair, reequipping, and capital
16 improvement of the stadium and exhibition center. The tax under this
17 subsection may be levied upon the first use of any part of the stadium
18 and exhibition center but (~~shall~~) may not be collected at any
19 facility already in operation as of July 17, 1997.

20 **Sec. 7.** RCW 36.100.220 and 1999 c 165 s 18 are each amended to
21 read as follows:

22 A public facility district may levy and fix a tax on any vehicle
23 parking charges imposed at any parking facility that is owned or leased
24 by the public facility district as part of a regional center, as
25 defined in RCW 35.57.020, or a baseball stadium, as defined in RCW
26 82.14.0485. No county (~~or~~), city, or town within which the regional
27 center or baseball stadium is located may impose a tax of the same or
28 similar kind on any vehicle parking charges at the facility. For the
29 purposes of this section, "vehicle parking charges" means only the
30 actual parking charges exclusive of taxes and service charges and the
31 value of any other benefit conferred. The tax authorized under this
32 section (~~shall~~) must be at the rate of not more than ten percent.
33 The tax authorized by this section with respect to a parking facility
34 associated with a baseball stadium must be used exclusively to fund
35 repair, reequipping, and capital improvement of the baseball stadium,
36 and is not subject to the requirements of RCW 36.100.010(4).

1 NEW SECTION. **Sec. 8.** A new section is added to chapter 67.28 RCW
2 to read as follows:

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

6 (a) Funding nonprofit organizations providing public health
7 services;

8 (b) Funding nonprofit organizations providing human service
9 programs;

10 (c) Funding tourism promotion as defined in RCW 67.28.080;

11 (d) Funding youth or amateur sports activities or facilities;

12 (e) Funding regional centers;

13 (f) Funding performing arts centers; or

14 (g) Funding community preservation and development authorities
15 created in chapter 43.167 RCW.

16 (2) Beginning in calendar year 2012, an amount equal to one dollar
17 for each admission to any commercial event at a stadium developed by a
18 public facilities district under chapter 36.100 RCW or a stadium and
19 exhibition center developed by a public stadium authority under chapter
20 36.102 RCW, shall be deposited into the community preservation and
21 development authority account created in RCW 43.167.040.

22 (3) Between January 1, 2012, and January 1, 2021, eight million
23 four hundred thousand dollars must be transferred annually to the
24 affordable workforce housing account described in RCW
25 67.28.180(3)(d)(ii).

26 NEW SECTION. **Sec. 9.** This act takes effect July 1, 2010.

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