
HOUSE BILL 1780

State of Washington

62nd Legislature

2011 Regular Session

By Representative Takko

1 AN ACT Relating to authority to impose the sales and use tax for
2 certain regional centers; and amending RCW 82.14.485.

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

4 **Sec. 1.** RCW 82.14.485 and 2007 c 486 s 3 are each amended to read
5 as follows:

6 (1) In a county with a population under three hundred thousand, the
7 governing body of a public facilities district, which is created before
8 August 1, 2001, under chapter 35.57 RCW or before January 1, 2000,
9 under chapter 36.100 RCW, in which the total population in the public
10 facilities district is greater than ninety thousand and less than one
11 hundred thousand that commences improvement or rehabilitation of an
12 existing regional center, to be used for community events, and
13 artistic, musical, theatrical, or other cultural exhibitions,
14 presentations, or performances and having two thousand or fewer
15 permanent seats, (~~before January 1, 2009,~~) may impose a sales and use
16 tax in accordance with the terms of this chapter. The tax is in
17 addition to other taxes authorized by law and (~~shall~~) 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

1 within the public facilities district. The rate of tax for a public
2 facilities district created prior to August 1, 2001, under chapter
3 35.57 RCW, may not exceed 0.025 percent of the selling price in the
4 case of a sales tax or value of the article used in the case of a use
5 tax. The rate of tax, for a public facilities district created prior
6 to January 1, 2000, under chapter 36.100 RCW, may not exceed 0.020
7 percent of the selling price in the case of a sales tax or the value of
8 the article used in the case of a use tax.

9 (2) The tax imposed under subsection (1) of this section (~~shall~~)
10 must be deducted from the amount of tax otherwise required to be
11 collected or paid over to the department under chapter 82.08 or 82.12
12 RCW. The department (~~shall~~) must perform the collection of such
13 taxes on behalf of the county at no cost to the public facilities
14 district.

15 (3) The tax imposed in this section (~~shall~~) expires when the
16 bonds issued for the construction of the regional center and related
17 parking facilities are retired, but not more than (~~twenty~~) thirty-
18 five years after the tax is first collected.

19 (4) Moneys collected under this section (~~shall~~) may only be used
20 for the purposes set forth in RCW 35.57.020 and must be matched with an
21 amount from other public or private sources equal to thirty-three
22 percent of the amount collected under this section, provided that
23 amounts generated from nonvoter-approved taxes authorized under chapter
24 35.57 RCW may not constitute a public or private source. For the
25 purpose of this section, public or private sources include, but are not
26 limited to, cash or in-kind contributions used in all phases of the
27 development or improvement of the regional center, land that is donated
28 and used for the siting of the regional center, cash or in-kind
29 contributions from public or private foundations, or amounts attributed
30 to private sector partners as part of a public and private partnership
31 agreement negotiated by the public facilities district.

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