
HOUSE BILL 2458

State of Washington 62nd Legislature 2012 Regular Session

By Representatives Armstrong, Ross, and Johnson

Read first time 01/16/12. Referred to Committee on Ways & Means.

1 AN ACT Relating to the existing authority to impose a sales and use
2 tax for public facilities districts by providing flexibility in the
3 submittal of the sales and use tax to voters by distressed public
4 facilities districts; amending RCW 82.14.048; providing an expiration
5 date; and declaring an emergency.

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

7 **Sec. 1.** RCW 82.14.048 and 2009 c 533 s 3 are each amended to read
8 as follows:

9 (1) The governing board of a public facilities district under
10 chapter 36.100 or 35.57 RCW or an individual county or city
11 participating in a distressed public facilities district as defined in
12 subsection (4) of this section may submit an authorizing proposition to
13 the voters of the district, and if the proposition is approved by a
14 majority of persons voting, impose a sales and use tax in accordance
15 with the terms of this chapter.

16 (2) The tax authorized in this section shall be in addition to any
17 other taxes authorized by law and shall be collected from those persons
18 who are taxable by the state under chapters 82.08 and 82.12 RCW upon
19 the occurrence of any taxable event within the public facilities

1 district. The rate of tax shall not exceed two-tenths of one percent
2 of the selling price in the case of a sales tax, or value of the
3 article used, in the case of a use tax. A public facilities district
4 formed under RCW 35.57.010(1)(e) may not impose the tax authorized
5 under this subsection at a rate that exceeds two-tenths of one percent
6 minus the rate of the highest tax authorized by this subsection that is
7 imposed by any other public facilities district within its boundaries.
8 If a public facilities district formed under RCW 35.57.010(1)(e) has
9 imposed a tax under this subsection and issued or incurred obligations
10 pledging that tax, so long as those obligations are outstanding no
11 other public facilities district within its boundaries may thereafter
12 impose a tax under this subsection at a rate that would reduce the rate
13 of the tax that was pledged to the repayment of those obligations. A
14 public facilities district that imposes a tax under this subsection is
15 responsible for the payment of any costs incurred for the purpose of
16 administering the provisions of this subsection, RCW 35.57.010(1)(e),
17 and 35.57.020(1)(b), including any administrative costs associated with
18 the imposition of a tax under this subsection incurred by either the
19 department of revenue or local government, or both.

20 (3) Moneys received from any tax imposed under the authority of
21 this section shall be used for the purpose of providing funds for the
22 costs associated with the financing, design, acquisition, construction,
23 equipping, operating, maintaining, remodeling, repairing, and
24 reequipping of its public facilities.

25 (4) For the purposes of this section, "distressed public facilities
26 district" means a public facilities district under chapter 36.100 or
27 35.57 RCW that has defaulted due to an inability to pay indebtedness on
28 or before December 31, 2011.

29 NEW SECTION. Sec. 2. This act is necessary for the immediate
30 preservation of the public peace, health, or safety, or support of the
31 state government and its existing public institutions, and takes effect
32 immediately.

33 NEW SECTION. Sec. 3. Section 1 of this act expires December 31,
34 2013.

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