
SENATE BILL 5005

State of Washington

63rd Legislature

2013 Regular Session

By Senators Ericksen and Sheldon

Read first time 01/14/13. Referred to Committee on Governmental Operations .

1 AN ACT Relating to fiscal relief for cities and counties in times
2 of declining revenues; amending RCW 71.20.110, 73.08.080, 82.14.049,
3 82.14.350, 82.14.370, 82.14.400, 82.14.420, 82.14.460, 84.34.230,
4 84.52.069, 84.52.135, 84.55.050, 9.46.113, and 67.28.1815; adding a new
5 section to chapter 36.01 RCW; adding a new section to chapter 35.21
6 RCW; and adding a new section to chapter 35A.37 RCW.

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

8 NEW SECTION. **Sec. 1.** A new section is added to chapter 36.01 RCW
9 to read as follows:

10 (1) If the general revenue of a county in any fiscal year is less
11 than the general revenue, in nominal dollars, for the fiscal year
12 immediately preceding, the county may use moneys from authorized
13 dedicated revenues or dedicated accounts for general government
14 purposes in compliance with subsections (2) and (3) of this section.

15 (2) In order to use authorized dedicated revenues or dedicated
16 accounts, a county must issue a declaration that there are declining
17 general revenues and must identify in the declaration which dedicated
18 revenues or dedicated accounts the county will be diverting to general
19 government uses.

1 (3) The county may only use moneys from dedicated revenues and
2 dedicated accounts for general government purposes in an amount equal
3 to the difference between current general revenue and general revenue
4 from the fiscal year immediately preceding the declaration in
5 subsection (2) of this section. The calculation in general revenue in
6 this subsection must be adjusted for inflation using the implicit price
7 deflator for personal consumption expenditures published by the bureau
8 of economic analysis.

9 (4) "Authorized dedicated revenue or dedicated accounts" are any
10 accounts or revenue which is authorized in statute to be used in
11 accordance with this section.

12 (5) For the purposes of this section, using moneys from dedicated
13 revenue or dedicated account includes the supplanting of general
14 revenue dollars with authorized dedicated revenue or dedicated account
15 funds.

16 NEW SECTION. **Sec. 2.** A new section is added to chapter 35.21 RCW
17 to read as follows:

18 (1) If the general revenue of a city or town in any fiscal year is
19 less than the general revenue, in nominal dollars, for the fiscal year
20 immediately preceding, the city or town may use moneys from authorized
21 dedicated revenues or dedicated accounts for general government
22 purposes in compliance with subsections (2) and (3) of this section.

23 (2) In order to use authorized dedicated revenues or dedicated
24 accounts, a city or town must issue a declaration that there are
25 declining general revenues and must identify in the declaration which
26 dedicated revenues or dedicated accounts the city or town will be
27 diverting to general government uses.

28 (3) The city or town may only use moneys from dedicated revenues
29 and accounts for general government purposes in an amount equal to the
30 difference between current general revenue and general revenue from the
31 fiscal year immediately preceding the declaration in subsection (2) of
32 this section. The calculation in general revenue in this subsection
33 must be adjusted for inflation using the implicit price deflator for
34 personal consumption expenditures published by the bureau of economic
35 analysis.

36 (4) For the purposes of this section:

1 (a) "Authorized dedicated revenue or dedicated accounts" means any
2 accounts or revenues which are authorized in statute to be used in
3 accordance with this section; and

4 (b) Using moneys from dedicated revenues or dedicated accounts
5 include the supplanting of general revenue dollars with authorized
6 dedicated revenues or dedicated account funds.

7 NEW SECTION. **Sec. 3.** A new section is added to chapter 35A.37 RCW
8 to read as follows:

9 (1) If the general revenue of a city in any fiscal year is less
10 than the general revenue, in nominal dollars, for the fiscal year
11 immediately preceding, the city may use moneys from authorized
12 dedicated revenue sources or dedicated accounts for general government
13 purposes in compliance with subsection (2) and (3) of this section.

14 (2) In order to use authorized dedicated revenue sources or
15 dedicated accounts, a city must issue a declaration that there are
16 declining general revenues and must identify in the declaration which
17 dedicated revenues or dedicated accounts the city or town will be
18 diverting to general government uses.

19 (3) The city or town may only use moneys from dedicated revenues
20 and dedicated accounts for general government purposes in an amount
21 equal to the difference between current general revenue and general
22 revenue from the fiscal year immediately preceding the declaration in
23 subsection (2) of this section. The calculation in general revenue in
24 this subsection must be adjusted for inflation using the implicit price
25 deflator for personal consumption expenditures published by the bureau
26 of economic analysis.

27 (4) For the purposes of this section:

28 (a) "Authorized dedicated revenue or dedicated accounts" means any
29 accounts or revenues which are authorized in statute to be used in
30 accordance with this section; and

31 (b) Using moneys from dedicated revenues or dedicated accounts
32 include the supplanting of general revenue dollars with authorized
33 dedicated revenues or dedicated account funds.

34 **Sec. 4.** RCW 71.20.110 and 1988 c 176 s 910 are each amended to
35 read as follows:

36 (1) In order to provide additional funds for the coordination and

1 provision of community services for persons with developmental
2 disabilities or mental health services, the county governing authority
3 of each county in the state (~~shall~~) must budget and levy annually a
4 tax in a sum equal to the amount which would be raised by a levy of two
5 and one-half cents per thousand dollars of assessed value against the
6 taxable property in the county to be used for such purposes(~~+~~
7 ~~PROVIDED, That~~). However, all or part of the funds collected from the
8 tax levied for the purposes of this section may be transferred to the
9 state of Washington, department of social and health services, for the
10 purpose of obtaining federal matching funds to provide and coordinate
11 community services for persons with developmental disabilities and
12 mental health services. In the event a county elects to transfer such
13 tax funds to the state for this purpose, the state (~~shall~~) must grant
14 these moneys and the additional funds received as matching funds to
15 service-providing community agencies or community boards in the county
16 which has made such transfer, pursuant to the plan approved by the
17 county, as provided by chapters 71.24 and 71.28 RCW and by chapter
18 71A.14 RCW, all as now or hereafter amended. Moneys may also be used
19 as provided in section 1 of this act.

20 (2) The amount of a levy allocated to the purposes specified in
21 this section may be reduced in the same proportion as the regular
22 property tax levy of the county is reduced by chapter 84.55 RCW.

23 **Sec. 5.** RCW 73.08.080 and 2005 c 250 s 6 are each amended to read
24 as follows:

25 (1) The legislative authority in each county (~~shall~~) must levy,
26 in addition to the taxes now levied by law, a tax in a sum equal to the
27 amount which would be raised by not less than one and one-eighth cents
28 per thousand dollars of assessed value, and not greater than twenty-
29 seven cents per thousand dollars of assessed value against the taxable
30 property of their respective counties, to be levied and collected as
31 now prescribed by law for the assessment and collection of taxes, for
32 the purpose of creating a veterans' assistance fund. Expenditures from
33 the veterans' assistance fund, and interest earned on balances from the
34 fund, may be used only (~~for~~):

35 (a) For the veterans' assistance programs authorized by RCW
36 73.08.010;

1 (b) For the burial or cremation of a deceased indigent veteran or
2 deceased family member of an indigent veteran as authorized by RCW
3 73.08.070; (~~and~~))

4 (c) For the direct and indirect costs incurred in the
5 administration of the fund as authorized by subsection (2) of this
6 section; and

7 (d) As authorized in section 1 of this act.

8 (2) If the funds on deposit in the veterans' assistance fund, less
9 outstanding warrants, on the first Tuesday in September exceed the
10 expected yield of one and one-eighth cents per thousand dollars of
11 assessed value against the taxable property of the county, the county
12 legislative authority may levy a lesser amount. The direct and
13 indirect costs incurred in the administration of the veterans'
14 assistance fund (~~shall~~) must be computed by the county auditor, or
15 the chief financial officer in a county operating under a charter, not
16 less than annually. Following the computation of these direct and
17 indirect costs, an amount equal to these costs may then be transferred
18 from the veterans' assistance fund to the county current expense fund.

19 (3) The amount of a levy allocated to the purposes specified in
20 this section may be reduced in the same proportion as the regular
21 property tax levy of the county is reduced by chapter 84.55 RCW.

22 **Sec. 6.** RCW 82.14.049 and 2011 c 174 s 107 are each amended to
23 read as follows:

24 (1) The legislative authority of any county may impose a sales and
25 use tax, in addition to the tax authorized by RCW 82.14.030, upon
26 retail car rentals within the county that are taxable by the state
27 under chapters 82.08 and 82.12 RCW. The rate of tax is one percent of
28 the selling price in the case of a sales tax or rental value of the
29 vehicle in the case of a use tax. Proceeds of the tax may not be used
30 to subsidize any professional sports team and must be used solely (~~for~~
31 ~~the following purposes~~)):

32 (a) For acquiring, constructing, maintaining, or operating public
33 sports stadium facilities;

34 (b) For engineering, planning, financial, legal, or professional
35 services incidental to public sports stadium facilities;

36 (c) For youth or amateur sport activities or facilities; (~~or~~))

1 (d) For debt or refinancing debt issued for the purposes of
2 subsection (1) of this section; or

3 (e) As provided in section 1 of this act.

4 (2) In a county of one million or more, at least seventy-five
5 percent of the tax imposed under this section must be used to retire
6 the debt on the stadium under RCW 67.28.180(2)(b)(~~(i)~~) (i)(B), until
7 that debt is fully retired.

8 **Sec. 7.** RCW 82.14.350 and 1995 2nd sp.s. c 10 s 1 are each amended
9 to read as follows:

10 (1) A county legislative authority in a county with a population of
11 less than one million may submit an authorizing proposition to the
12 county voters, and if the proposition is approved by a majority of
13 persons voting, fix and impose a sales and use tax in accordance with
14 the terms of this chapter for the purposes designated in subsection (3)
15 of this section.

16 (2) The tax authorized in this section (~~(shall be)~~) is in addition
17 to any other taxes authorized by law and (~~(shall)~~) must be collected
18 from those persons who are taxable by the state under chapters 82.08
19 and 82.12 RCW upon the occurrence of any taxable event within the
20 county. The rate of tax (~~(shall)~~) must equal one-tenth of one percent
21 of the selling price in the case of a sales tax, or value of the
22 article used, in the case of a use tax.

23 (3) Except as provided otherwise in section 1 of this act, moneys
24 received from any tax imposed under this section (~~(shall)~~) must be used
25 solely for the purpose of providing funds for costs associated with
26 financing, design, acquisition, construction, equipping, operating,
27 maintaining, remodeling, repairing, reequipping, and improvement of
28 juvenile detention facilities and jails.

29 (4) Counties are authorized to develop joint ventures to colocate
30 juvenile detention facilities and to colocate jails.

31 **Sec. 8.** RCW 82.14.370 and 2012 c 225 s 4 are each amended to read
32 as follows:

33 (1) The legislative authority of a rural county may impose a sales
34 and use tax in accordance with the terms of this chapter. The tax is
35 in addition to other taxes authorized by law and must be collected from
36 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 may not exceed 0.09 percent of the selling price in the
3 case of a sales tax or value of the article used in the case of a use
4 tax, except that for rural counties with population densities between
5 sixty and one hundred persons per square mile, the rate (~~shall~~) may
6 not exceed 0.04 percent before January 1, 2000.

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

12 (3)(a) Except as provided otherwise in section 1 of this act,
13 moneys collected under this section may only be used to finance public
14 facilities serving economic development purposes in rural counties and
15 finance personnel in economic development offices. The public facility
16 must be listed as an item in the officially adopted county overall
17 economic development plan, or the economic development section of the
18 county's comprehensive plan, or the comprehensive plan of a city or
19 town located within the county for those counties planning under RCW
20 36.70A.040. For those counties that do not have an adopted overall
21 economic development plan and do not plan under the growth management
22 act, the public facility must be listed in the county's capital
23 facilities plan or the capital facilities plan of a city or town
24 located within the county.

25 (b) In implementing this section, the county must consult with
26 cities, towns, and port districts located within the county and the
27 associate development organization serving the county to ensure that
28 the expenditure meets the goals of chapter 130, Laws of 2004 and the
29 requirements of (a) of this subsection. Each county collecting money
30 under this section must report, as follows, to the office of the state
31 auditor, within one hundred fifty days after the close of each fiscal
32 year: (i) A list of new projects begun during the fiscal year, showing
33 that the county has used the funds for those projects consistent with
34 the goals of chapter 130, Laws of 2004 and the requirements of (a) of
35 this subsection; and (ii) expenditures during the fiscal year on
36 projects begun in a previous year. Any projects financed prior to June
37 10, 2004, from the proceeds of obligations to which the tax imposed
38 under subsection (1) of this section has been pledged may not be deemed

1 to be new projects under this subsection. No new projects funded with
2 money collected under this section may be for justice system
3 facilities.

4 (c) The definitions in this section apply throughout this section.

5 (i) "Public facilities" means bridges, roads, domestic and
6 industrial water facilities, sanitary sewer facilities, earth
7 stabilization, storm sewer facilities, railroads, electrical
8 facilities, natural gas facilities, research, testing, training, and
9 incubation facilities in innovation partnership zones designated under
10 RCW 43.330.270, buildings, structures, telecommunications
11 infrastructure, transportation infrastructure, or commercial
12 infrastructure, and port facilities in the state of Washington.

13 (ii) "Economic development purposes" means those purposes which
14 facilitate the creation or retention of businesses and jobs in a
15 county.

16 (iii) "Economic development office" means an office of a county,
17 port districts, or an associate development organization as defined in
18 RCW 43.330.010, which promotes economic development purposes within the
19 county.

20 (4) No tax may be collected under this section before July 1, 1998.

21 (a) Except as provided in (b) of this subsection, no tax may be
22 collected under this section by a county more than twenty-five years
23 after the date that a tax is first imposed under this section.

24 (b) For counties imposing the tax at the rate of 0.09 percent
25 before August 1, 2009, the tax expires on the date that is twenty-five
26 years after the date that the 0.09 percent tax rate was first imposed
27 by that county.

28 (5) For purposes of this section, "rural county" means a county
29 with a population density of less than one hundred persons per square
30 mile or a county smaller than two hundred twenty-five square miles as
31 determined by the office of financial management and published each
32 year by the department for the period July 1st to June 30th.

33 **Sec. 9.** RCW 82.14.400 and 2000 c 240 s 1 are each amended to read
34 as follows:

35 (1) Upon the joint request of a metropolitan park district, a city
36 with a population of more than one hundred fifty thousand, and a county
37 legislative authority in a county with a national park and a population

1 of more than five hundred thousand and less than one million five
2 hundred thousand, the county (~~shall~~) must submit an authorizing
3 proposition to the county voters, fixing and imposing a sales and use
4 tax in accordance with this chapter for the purposes designated in
5 subsection (4) of this section and identified in the joint request.
6 Such proposition must be placed on a ballot for a special or general
7 election to be held no later than one year after the date of the joint
8 request.

9 (2) The proposition is approved if it receives the votes of a
10 majority of those voting on the proposition.

11 (3) The tax authorized in this section is in addition to any other
12 taxes authorized by law and (~~shall~~) must be collected from those
13 persons who are taxable by the state under chapters 82.08 and 82.12 RCW
14 upon the occurrence of any taxable event within the county. The rate
15 of tax (~~shall~~) may equal no more than one-tenth of one percent of the
16 selling price in the case of a sales tax, or value of the article used,
17 in the case of a use tax.

18 (4) Moneys received from any tax imposed under this section
19 (~~shall~~) must be used solely for the purpose of providing funds for:

20 (a) Costs associated with financing, design, acquisition,
21 construction, equipping, operating, maintaining, remodeling, repairing,
22 reequipping, or improvement of zoo, aquarium, and wildlife preservation
23 and display facilities that are currently accredited by the American
24 zoo and aquarium association; or

25 (b) Those costs associated with (a) of this subsection and costs
26 related to parks located within a county described in subsection (1) of
27 this section.

28 (5) The department of revenue (~~shall~~) must perform the collection
29 of such taxes on behalf of the county at no cost to the county. In
30 lieu of the charge for the administration and collection of local sales
31 and use taxes under RCW 82.14.050 from which the county is exempt under
32 this subsection (5), a percentage of the tax revenues authorized by
33 this section equal to one-half of the maximum percentage provided in
34 RCW 82.14.050 (~~shall~~) must be transferred annually to the department
35 of (~~community, trade, and economic development~~) commerce, or its
36 successor agency, from the funds allocated under subsection (6)(b) of
37 this section for a period of twelve years from the first date of
38 distribution of funds under subsection (6)(b) of this section. The

1 department of (~~community, trade, and economic development~~) commerce,
2 or its successor agency, (~~shall~~) must use funds transferred to it
3 pursuant to this subsection (5) to provide, operate, and maintain
4 community-based housing under chapter 43.185 RCW for (~~persons who are~~
5 ~~mentally ill~~) individuals with mental illness.

6 (6) If the joint request and the authorizing proposition include
7 provisions for funding those costs included within subsection (4)(b) of
8 this section, the tax revenues authorized by this section (~~shall~~)
9 must be allocated annually as follows:

10 (a) Fifty percent to the zoo and aquarium advisory authority; and

11 (b) Fifty percent to be distributed on a per capita basis as set
12 out in the most recent population figures for unincorporated and
13 incorporated areas only within that county, as determined by the office
14 of financial management, solely for parks, as follows: To any
15 metropolitan park district, to cities and towns not contained within a
16 metropolitan park district, and the remainder to the county. Except as
17 provided otherwise in section 1 of this act, moneys received under this
18 subsection (6)(b) by a county may not be used to replace or supplant
19 existing per capita funding.

20 (7) Funds (~~shall~~) must be distributed annually by the county
21 treasurer to the county, and cities and towns located within the
22 county, in the manner set out in subsection (6)(b) of this section.

23 (8) Prior to expenditure of any funds received by the county under
24 subsection (6)(b) of this section, the county (~~shall~~) must establish
25 a process which considers needs throughout the unincorporated areas of
26 the county in consultation with community advisory councils established
27 by ordinance.

28 (9) By December 31, 2005, and thereafter, the county or any city
29 with a population greater than eighty thousand must provide at least
30 one dollar match for every two dollars received under this section.

31 (10) Properties subject to a memorandum of agreement between the
32 federal bureau of land management, the advisory council on historic
33 preservation, and the Washington state historic preservation officer
34 have priority for funding from money received under subsection (6)(b)
35 of this section for implementation of the stipulations in the
36 memorandum of agreement.

37 (a) At least one hundred thousand dollars of the first four years
38 of allocations under subsection (6)(b) of this section, to be matched

1 by the county or city with one dollar for every two dollars received,
2 (~~shall~~) must be used to implement the stipulations of the memorandum
3 of agreement and for other historical, archaeological, architectural,
4 and cultural preservation and improvements related to the properties.

5 (b) The amount in (a) of this subsection (~~shall~~) must come
6 equally from the allocations to the county and to the city in which the
7 properties are located, unless otherwise agreed to by the county and
8 the city.

9 (c) The amount in (a) of this subsection (~~shall~~) may not be
10 construed to displace or be offered in lieu of any lease payment from
11 a county or city to the state for the properties in question.

12 **Sec. 10.** RCW 82.14.420 and 2002 c 176 s 1 are each amended to read
13 as follows:

14 (1) A county legislative authority may submit an authorizing
15 proposition to the county voters, and if the proposition is approved by
16 a majority of persons voting, fix and impose a sales and use tax in
17 accordance with the terms of this chapter for the purposes designated
18 in subsection (3) of this section.

19 (2) The tax authorized in this section (~~shall be~~) is in addition
20 to any other taxes authorized by law and (~~shall~~) must be collected
21 from those persons who are taxable by the state under chapters 82.08
22 and 82.12 RCW upon the occurrence of any taxable event within the
23 county. The rate of tax (~~shall~~) must equal one-tenth of one percent
24 of the selling price in the case of sales tax, or value of the article
25 used, in the case of a use tax.

26 (3) Except as provided otherwise in section 1 of this act, moneys
27 received from any tax imposed under this section (~~shall~~) must be used
28 solely for the purpose of providing funds for costs associated with
29 financing, design, acquisition, construction, equipping, operating,
30 maintaining, remodeling, repairing, reequipping, and improvement of
31 emergency communication systems and facilities.

32 (4) Counties are authorized to develop joint ventures to collocate
33 emergency communication systems and facilities.

34 (5) Prior to submitting the tax authorization in subsection (2) of
35 this section to the voters in a county that provides emergency
36 communication services to a governmental agency pursuant to a contract,

1 the parties to the contract (~~shall~~) must review and negotiate or
2 affirm the terms of the contract.

3 (6) Prior to submitting the tax authorized in subsection (2) of
4 this section to the voters, a county with a population of more than
5 five hundred thousand in which any city over fifty thousand operates
6 emergency communication systems and facilities (~~shall~~) must enter
7 into an interlocal agreement with the city to determine distribution of
8 the revenue provided in this section.

9 **Sec. 11.** RCW 82.14.460 and 2012 c 180 s 1 are each amended to read
10 as follows:

11 (1)(a) A county legislative authority may authorize, fix, and
12 impose a sales and use tax in accordance with the terms of this
13 chapter.

14 (b) If a county with a population over eight hundred thousand has
15 not imposed the tax authorized under this subsection by January 1,
16 2011, any city with a population over thirty thousand located in that
17 county may authorize, fix, and impose the sales and use tax in
18 accordance with the terms of this chapter. The county must provide a
19 credit against its tax for the full amount of tax imposed under this
20 subsection (1)(b) by any city located in that county if the county
21 imposes the tax after January 1, 2011.

22 (2) The tax authorized in this section is in addition to any other
23 taxes authorized by law and must be collected from those persons who
24 are taxable by the state under chapters 82.08 and 82.12 RCW upon the
25 occurrence of any taxable event within the county for a county's tax
26 and within a city for a city's tax. The rate of tax equals one-tenth
27 of one percent of the selling price in the case of a sales tax, or
28 value of the article used, in the case of a use tax.

29 (3) Except as provided otherwise in section 1 of this act, moneys
30 collected under this section must be used solely for the purpose of
31 providing for the operation or delivery of chemical dependency or
32 mental health treatment programs and services and for the operation or
33 delivery of therapeutic court programs and services. For the purposes
34 of this section, "programs and services" includes, but is not limited
35 to, treatment services, case management, and housing that are a
36 component of a coordinated chemical dependency or mental health
37 treatment program or service.

1 (4) Except as provided otherwise in section 1 of this act, all
2 moneys collected under this section must be used solely for the purpose
3 of providing new or expanded programs and services (~~(as provided in~~
4 ~~this section, except as follows:~~

5 ~~(a) For a county with a population larger than twenty five thousand~~
6 ~~or a city with a population over thirty thousand, which initially~~
7 ~~imposed the tax authorized under this section prior to January 1, 2012,~~
8 ~~a portion of moneys collected under this section may be used to~~
9 ~~supplant existing funding for these purposes as follows: Up to fifty~~
10 ~~percent may be used to supplant existing funding in calendar years~~
11 ~~2011-2012; up to forty percent may be used to supplant existing funding~~
12 ~~in calendar year 2013; up to thirty percent may be used to supplant~~
13 ~~existing funding in calendar year 2014; up to twenty percent may be~~
14 ~~used to supplant existing funding in calendar year 2015; and up to ten~~
15 ~~percent may be used to supplant existing funding in calendar year 2016;~~

16 ~~(b) For a county with a population larger than twenty five thousand~~
17 ~~or a city with a population over thirty thousand, which initially~~
18 ~~imposes the tax authorized under this section after December 31, 2011,~~
19 ~~a portion of moneys collected under this section may be used to~~
20 ~~supplant existing funding for these purposes as follows: Up to fifty~~
21 ~~percent may be used to supplant existing funding for up to the first~~
22 ~~three calendar years following adoption; and up to twenty five percent~~
23 ~~may be used to supplant existing funding for the fourth and fifth years~~
24 ~~after adoption;~~

25 ~~(c) For a county with a population of less than twenty five~~
26 ~~thousand, a portion of moneys collected under this section may be used~~
27 ~~to supplant existing funding for these purposes as follows: Up to~~
28 ~~eighty percent may be used to supplant existing funding in calendar~~
29 ~~years 2011-2012; up to sixty percent may be used to supplant existing~~
30 ~~funding in calendar year 2013; up to forty percent may be used to~~
31 ~~supplant existing funding in calendar year 2014; up to twenty percent~~
32 ~~may be used to supplant existing funding in calendar year 2015; and up~~
33 ~~to ten percent may be used to supplant existing funding in calendar~~
34 ~~year 2016; and~~

35 ~~(d) Notwithstanding (a) through (c) of this subsection, moneys~~
36 ~~collected under this section may be used to support the cost of the~~
37 ~~judicial officer and support staff of a therapeutic court)).~~

1 (5) Nothing in this section may be interpreted to prohibit the use
2 of moneys collected under this section for the replacement of lapsed
3 federal funding previously provided for the operation or delivery of
4 services and programs as provided in this section.

5 **Sec. 12.** RCW 84.34.230 and 2005 c 449 s 1 are each amended to read
6 as follows:

7 (1) Conservation futures are a useful tool for counties to preserve
8 lands of public interest for future generations. Counties are
9 encouraged to use some conservation futures as one tool for salmon
10 preservation purposes.

11 (2) For the purpose of acquiring conservation futures and other
12 rights and interests in real property pursuant to RCW 84.34.210 and
13 84.34.220, and for maintaining and operating any property acquired with
14 these funds, a county may levy an amount not to exceed six and one-
15 quarter cents per thousand dollars of assessed valuation against the
16 assessed valuation of all taxable property within the county. The
17 limitations in RCW 84.52.043 (~~shall~~) do not apply to the tax levy
18 authorized in this section. Any rights or interests in real property
19 acquired under this section after July 24, 2005, must be located within
20 the assessing county. Further, the county must determine if the rights
21 or interests in real property acquired with these funds would reduce
22 the capacity of land suitable for development necessary to accommodate
23 the allocated housing and employment growth, as adopted in the
24 countywide planning policies. When actions are taken that reduce
25 capacity to accommodate planned growth, the jurisdiction (~~shall~~) must
26 adopt reasonable measures to increase the capacity lost by such
27 actions.

28 (3) Moneys collected under this section may be used as provided in
29 section 1 of this act.

30 **Sec. 13.** RCW 84.52.069 and 2012 c 115 s 1 are each amended to read
31 as follows:

32 (1) As used in this section, "taxing district" means a county,
33 emergency medical service district, city or town, public hospital
34 district, urban emergency medical service district, regional fire
35 protection service authority, or fire protection district.

1 (2) Except as provided in subsection (10) of this section, a taxing
2 district may impose additional regular property tax levies in an amount
3 equal to fifty cents or less per thousand dollars of the assessed value
4 of property in the taxing district. The tax is imposed (a) each year
5 for six consecutive years, (b) each year for ten consecutive years, or
6 (c) permanently. A permanent tax levy under this section, or the
7 initial imposition of a six-year or ten-year levy under this section,
8 must be specifically authorized by a majority of at least three-fifths
9 of the registered voters thereof approving a proposition authorizing
10 the levies submitted at a general or special election, at which
11 election the number of persons voting "yes" on the proposition
12 (~~shall~~) must constitute three-fifths of a number equal to forty
13 percent of the total number of voters voting in such taxing district at
14 the last preceding general election when the number of registered
15 voters voting on the proposition does not exceed forty percent of the
16 total number of voters voting in such taxing district in the last
17 preceding general election; or by a majority of at least three-fifths
18 of the registered voters thereof voting on the proposition when the
19 number of registered voters voting on the proposition exceeds forty
20 percent of the total number of voters voting in such taxing district in
21 the last preceding general election. The uninterrupted continuation of
22 a six-year or ten-year tax levy under this section must be specifically
23 authorized by a majority of the registered voters thereof approving a
24 proposition authorizing the levies submitted at a general or special
25 election. Ballot propositions must conform with RCW 29A.36.210. A
26 taxing district may not submit to the voters at the same election
27 multiple propositions to impose a levy under this section.

28 (3) A taxing district imposing a permanent levy under this section
29 (~~shall~~) must provide for separate accounting of expenditures of the
30 revenues generated by the levy. The taxing district must maintain a
31 statement of the accounting which must be updated at least every two
32 years and must be available to the public upon request at no charge.

33 (4)(a) A taxing district imposing a permanent levy under this
34 section must provide for a referendum procedure to apply to the
35 ordinance or resolution imposing the tax. This referendum procedure
36 must specify that a referendum petition may be filed at any time with
37 a filing officer, as identified in the ordinance or resolution. Within
38 ten days, the filing officer must confer with the petitioner concerning

1 form and style of the petition, issue the petition an identification
2 number, and secure an accurate, concise, and positive ballot title from
3 the designated local official. The petitioner has thirty days in which
4 to secure the signatures of not less than fifteen percent of the
5 registered voters of the taxing district, as of the last general
6 election, upon petition forms which contain the ballot title and the
7 full text of the measure to be referred. The filing officer must
8 verify the sufficiency of the signatures on the petition and, if
9 sufficient valid signatures are properly submitted, must certify the
10 referendum measure to the next election within the taxing district if
11 one is to be held within one hundred eighty days from the date of
12 filing of the referendum petition, or at a special election to be
13 called for that purpose in accordance with RCW 29A.04.330.

14 (b) The referendum procedure provided in this subsection (4) is
15 exclusive in all instances for any taxing district imposing the tax
16 under this section and supersedes the procedures provided under all
17 other statutory or charter provisions for initiative or referendum
18 which might otherwise apply.

19 (5) Except as provided otherwise in section 1 of this act, any tax
20 imposed under this section may be used only for the provision of
21 emergency medical care or emergency medical services, including related
22 personnel costs, training for such personnel, and related equipment,
23 supplies, vehicles and structures needed for the provision of emergency
24 medical care or emergency medical services.

25 (6)(a) If a county levies a tax under this section, no taxing
26 district within the county may levy a tax under this section. If a
27 regional fire protection service authority imposes a tax under this
28 section, no other taxing district that is a participating fire
29 protection jurisdiction in the regional fire protection service
30 authority may levy a tax under this section.

31 (b)(i) Except as provided in this subsection (5)(b), no other
32 taxing district may levy a tax under this section if another taxing
33 district has levied a tax under this section within its boundaries(~~(+~~
34 ~~PROVIDED, That)~~).

35 (ii)(A) If a county levies less than fifty cents per thousand
36 dollars of the assessed value of property, then any other taxing
37 district may levy a tax under this section equal to the difference

1 between the rate of the levy by the county and fifty cents(~~(+PROVIDED~~
2 ~~FURTHER, That)~~).

3 (B) If a taxing district within a county levies this tax, and the
4 voters of the county subsequently approve a levying of this tax, then
5 the amount of the taxing district levy within the county must be
6 reduced, when the combined levies exceed fifty cents.

7 (c) Whenever a tax is levied countywide, the service must, insofar
8 as is feasible, be provided throughout the county(~~(+PROVIDED FURTHER,~~
9 ~~That)~~). However, no countywide levy proposal may be placed on the
10 ballot without the approval of the legislative authority of each city
11 exceeding fifty thousand population within the county(~~(+AND PROVIDED~~
12 ~~FURTHER, That)~~).

13 (iii) This section and RCW 36.32.480 (~~shall~~) do not prohibit any
14 city or town from levying an annual excess levy to fund emergency
15 medical services(~~(+AND PROVIDED, FURTHER, That)~~).

16 (iv) If a county proposes to impose tax levies under this section,
17 no other ballot proposition authorizing tax levies under this section
18 by another taxing district in the county may be placed before the
19 voters at the same election at which the county ballot proposition is
20 placed(~~(+AND PROVIDED FURTHER, That)~~).

21 (v) Any taxing district emergency medical service levy that is
22 limited in duration and that is authorized subsequent to a county
23 emergency medical service levy that is limited in duration, must
24 expire(~~(s)~~) concurrently with the county emergency medical service
25 levy.

26 (vi) A fire protection district that has annexed an area described
27 in subsection (10) of this section may levy the maximum amount of tax
28 that would otherwise be allowed, notwithstanding any limitations in
29 this subsection (6).

30 (7) The limitations in RCW 84.52.043 do not apply to the tax levy
31 authorized in this section.

32 (8) If a ballot proposition approved under subsection (2) of this
33 section did not impose the maximum allowable levy amount authorized for
34 the taxing district under this section, any future increase up to the
35 maximum allowable levy amount must be specifically authorized by the
36 voters in accordance with subsection (2) of this section at a general
37 or special election.

1 (9) The limitation in RCW 84.55.010 does not apply to the first
2 levy imposed pursuant to this section following the approval of such
3 levy by the voters pursuant to subsection (2) of this section.

4 (10) For purposes of imposing the tax authorized under this
5 section, the boundary of a county with a population greater than one
6 million five hundred thousand does not include all of the area of the
7 county that is located within a city that has a boundary in two
8 counties, if the locally assessed value of all the property in the area
9 of the city within the county having a population greater than one
10 million five hundred thousand is less than two hundred fifty million
11 dollars.

12 (11) For purposes of this section, the following definitions apply:

13 (a) "Fire protection jurisdiction" means a fire protection
14 district, city, town, Indian tribe, or port district; and

15 (b) "Participating fire protection jurisdiction" means a fire
16 protection district, city, town, Indian tribe, or port district that is
17 represented on the governing board of a regional fire protection
18 service authority.

19 **Sec. 14.** RCW 84.52.135 and 2004 c 80 s 1 are each amended to read
20 as follows:

21 (1) A county with a population of ninety thousand or less may
22 impose additional regular property tax levies in an amount equal to
23 fifty cents or less per thousand dollars of the assessed value of
24 property in the county in accordance with the terms of this section.

25 (2) The tax proposition may be submitted at a general or special
26 election.

27 (3) The tax may be imposed each year for six consecutive years when
28 specifically authorized by the registered voters voting on the
29 proposition, subject to the following:

30 (a) If the number of registered voters voting on the proposition
31 does not exceed forty percent of the total number of voters voting in
32 the taxing district at the last general election, the number of persons
33 voting "yes" on the proposition (~~shall~~) must constitute at least
34 three-fifths of a number equal to forty percent of the total number of
35 voters voting in the taxing district at the last general election.

36 (b) If the number of registered voters voting on the proposition
37 exceeds forty percent of the total number of voters voting in the

1 taxing district at the last preceding general election, the number of
2 persons voting "yes" on the proposition (~~shall~~) must be at least
3 three-fifths of the registered voters voting on the proposition.

4 (4) Ballot propositions (~~shall~~) must conform with RCW 29A.36.210.

5 (5) Except as provided otherwise in section 1 of this act, any tax
6 imposed under this section (~~shall~~) must be used exclusively for
7 criminal justice purposes.

8 (6) The limitations in RCW 84.52.043 do not apply to the tax
9 authorized in this section.

10 (7) The limitation in RCW 84.55.010 does not apply to the first tax
11 levy imposed pursuant to this section following the approval of the
12 levy by the voters pursuant to subsection (3) of this section.

13 **Sec. 15.** RCW 84.55.050 and 2009 c 551 s 3 are each amended to read
14 as follows:

15 (1) Subject to any otherwise applicable statutory dollar rate
16 limitations, regular property taxes may be levied by or for a taxing
17 district in an amount exceeding the limitations provided for in this
18 chapter if such levy is authorized by a proposition approved by a
19 majority of the voters of the taxing district voting on the proposition
20 at a general election held within the district or at a special election
21 within the taxing district called by the district for the purpose of
22 submitting such proposition to the voters. Any election held pursuant
23 to this section (~~shall~~) must be held not more than twelve months
24 prior to the date on which the proposed levy is to be made, except as
25 provided in subsection (2) of this section. The ballot of the
26 proposition (~~shall~~) must state the dollar rate proposed and (~~shall~~)
27 must clearly state the conditions, if any, which are applicable under
28 subsection (4) of this section.

29 (2)(a) Subject to statutory dollar limitations, a proposition
30 placed before the voters under this section may authorize annual
31 increases in levies for multiple consecutive years, up to six
32 consecutive years, during which period each year's authorized maximum
33 legal levy (~~shall~~) must be used as the base upon which an increased
34 levy limit for the succeeding year is computed, but the ballot
35 proposition must state the dollar rate proposed only for the first year
36 of the consecutive years and must state the limit factor, or a
37 specified index to be used for determining a limit factor, such as the

1 consumer price index, which need not be the same for all years, by
2 which the regular tax levy for the district may be increased in each of
3 the subsequent consecutive years. Elections for this purpose must be
4 held at a primary or general election. The title of each ballot
5 measure must state the limited purposes for which the proposed annual
6 increases during the specified period of up to six consecutive years
7 (~~shall~~) must be used.

8 (b)(i) Except as otherwise provided in this subsection (2)(b) and
9 section 1 of this act, funds raised by a levy under this subsection may
10 not supplant existing funds used for the limited purpose specified in
11 the ballot title. For purposes of this subsection, existing funds
12 means the actual operating expenditures for the calendar year in which
13 the ballot measure is approved by voters. Actual operating
14 expenditures excludes lost federal funds, lost or expired state grants
15 or loans, extraordinary events not likely to reoccur, changes in
16 contract provisions beyond the control of the taxing district receiving
17 the services, and major nonrecurring capital expenditures.

18 (ii) The supplanting limitations in (b)(i) of this subsection do
19 not apply to levies approved by the voters in calendar years 2009,
20 2010, and 2011, in any county with a population of one million five
21 hundred thousand or more. This subsection (2)(b)(ii) only applies to
22 levies approved by the voters after July 26, 2009.

23 (iii) The supplanting limitations in (b)(i) of this subsection do
24 not apply to levies approved by the voters in calendar year 2009 and
25 thereafter in any county with a population less than one million five
26 hundred thousand. This subsection (2)(b)(iii) only applies to levies
27 approved by the voters after July 26, 2009.

28 (3) After a levy authorized pursuant to this section is made, the
29 dollar amount of such levy may not be used for the purpose of computing
30 the limitations for subsequent levies provided for in this chapter,
31 unless the ballot proposition expressly states that the levy made under
32 this section will be used for this purpose.

33 (4) If expressly stated, a proposition placed before the voters
34 under subsection (1) or (2) of this section may:

35 (a) Use the dollar amount of a levy under subsection (1) of this
36 section, or the dollar amount of the final levy under subsection (2) of
37 this section, for the purpose of computing the limitations for
38 subsequent levies provided for in this chapter;

1 (b) Limit the period for which the increased levy is to be made
2 under (a) of this subsection;

3 (c) Limit the purpose for which the increased levy is to be made
4 under (a) of this subsection, but if the limited purpose includes
5 making redemption payments on bonds, the period for which the increased
6 levies are made (~~shall~~) may not exceed nine years;

7 (d) Set the levy or levies at a rate less than the maximum rate
8 allowed for the district; or

9 (e) Include any combination of the conditions in this subsection.

10 (5) Except as otherwise expressly stated in an approved ballot
11 measure under this section, subsequent levies (~~shall~~) must be
12 computed as if:

13 (a) The proposition under this section had not been approved; and

14 (b) The taxing district had made levies at the maximum rates which
15 would otherwise have been allowed under this chapter during the years
16 levies were made under the proposition.

17 **Sec. 16.** RCW 9.46.113 and 2010 c 127 s 6 are each amended to read
18 as follows:

19 Except as provided otherwise in section 1, 2, or 3 of this act, any
20 county, city or town which collects a tax on gambling activities
21 authorized pursuant to RCW 9.46.110 must use the revenue from such tax
22 primarily for the purpose of public safety.

23 **Sec. 17.** RCW 67.28.1815 and 2008 c 264 s 3 are each amended to
24 read as follows:

25 Except as provided otherwise in RCW 67.28.180, section 1, 2, or 3
26 of this act, all revenue from taxes imposed under this chapter
27 (~~shall~~) must be credited to a special fund in the treasury of the
28 municipality imposing such tax and used solely for the purpose of
29 paying all or any part of the cost of tourism promotion, acquisition of
30 tourism-related facilities, or operation of tourism-related facilities.
31 Municipalities may, under chapter 39.34 RCW, agree to the utilization
32 of revenue from taxes imposed under this chapter for the purposes of
33 funding a multijurisdictional tourism-related facility.

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