
HOUSE BILL 2102

State of Washington 64th Legislature 2015 Regular Session

By Representative Appleton

Read first time 02/12/15. Referred to Committee on Finance.

1 AN ACT Relating to allowing expansion of public facilities
2 districts formed before July 31, 2002; and amending RCW 82.14.390.

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

4 **Sec. 1.** RCW 82.14.390 and 2011 1st sp.s. c 50 s 973 are each
5 amended to read as follows:

6 (1) Except as provided in subsection (7) of this section, the
7 governing body of a public facilities district (a) created before
8 July 31, 2002, under chapter 35.57 or 36.100 RCW (~~that commences~~
9 ~~construction of a new regional center, or improvement or~~
10 ~~rehabilitation of an existing new regional center, before January 1,~~
11 ~~2004)); (b) created before July 1, 2006, under chapter 35.57 RCW in a~~
12 county or counties in which there are no other public facilities
13 districts on June 7, 2006, and in which the total population in the
14 public facilities district is greater than ninety thousand that
15 commences construction of a new regional center before February 1,
16 2007; (c) created under the authority of RCW 35.57.010(1)(d); or (d)
17 created before September 1, 2007, under chapter 35.57 or 36.100 RCW,
18 in a county or counties in which there are no other public facilities
19 districts on July 22, 2007, and in which the total population in the
20 public facilities district is greater than seventy thousand, that
21 commences construction of a new regional center before January 1,

1 2009, or before January 1, 2011, in the case of a new regional center
2 in a county designated by the president as a disaster area in
3 December 2007, may impose a sales and use tax in accordance with the
4 terms of this chapter. The tax is in addition to other taxes
5 authorized by law and must be collected from those persons who are
6 taxable by the state under chapters 82.08 and 82.12 RCW upon the
7 occurrence of any taxable event within the public facilities
8 district. The rate of tax may not exceed 0.033 percent of the selling
9 price in the case of a sales tax or value of the article used in the
10 case of a use tax.

11 (2)(a) The governing body of a public facilities district
12 imposing a sales and use tax under the authority of this section may
13 increase the rate of tax up to 0.037 percent if, within three fiscal
14 years of July 1, 2008, the department determines that, as a result of
15 RCW 82.14.490 and the chapter 6, Laws of 2007 amendments to RCW
16 82.14.020, a public facilities district's sales and use tax
17 collections for fiscal years after July 1, 2008, have been reduced by
18 a net loss of at least 0.50 percent from the fiscal year before July
19 1, 2008. The fiscal year in which this section becomes effective is
20 the first fiscal year after July 1, 2008.

21 (b) The department must determine sales and use tax collection
22 net losses under this section as provided in RCW 82.14.500 (2) and
23 (3). The department must provide written notice of its determinations
24 to public facilities districts. Determinations by the department of a
25 public facilities district's sales and use tax collection net losses
26 as a result of RCW 82.14.490 and the chapter 6, Laws of 2007
27 amendments to RCW 82.14.020 are final and not appealable.

28 (c) A public facilities district may increase its rate of tax
29 after it has received written notice from the department as provided
30 in (b) of this subsection. The increase in the rate of tax must be
31 made in 0.001 percent increments and must be the least amount
32 necessary to mitigate the net loss in sales and use tax collections
33 as a result of RCW 82.14.490 and the chapter 6, Laws of 2007
34 amendments to RCW 82.14.020. The increase in the rate of tax is
35 subject to RCW 82.14.055.

36 (3) The tax imposed under subsection (1) of this section must be
37 deducted from the amount of tax otherwise required to be collected or
38 paid over to the department of revenue under chapter 82.08 or 82.12
39 RCW. The department of revenue must perform the collection of such
40 taxes on behalf of the county at no cost to the public facilities

1 district. During the 2011-2013 fiscal biennium, distributions by the
2 state to a public facilities district based on the additional rate
3 authorized in subsection (2) of this section must be reduced by 3.4
4 percent.

5 (4) No tax may be collected under this section before August 1,
6 2000. The tax imposed in this section expires when the bonds issued
7 for the construction of the regional center and related parking
8 facilities are retired, but not more than twenty-five years after the
9 tax is first collected.

10 (5) Moneys collected under this section may only be used for the
11 purposes set forth in RCW 35.57.020 and must be matched with an
12 amount from other public or private sources equal to thirty-three
13 percent of the amount collected under this section; however, amounts
14 generated from nonvoter approved taxes authorized under chapter 35.57
15 RCW or nonvoter approved taxes authorized under chapter 36.100 RCW do
16 not constitute a public or private source. For the purpose of this
17 section, public or private sources includes, but is not limited to
18 cash or in-kind contributions used in all phases of the development
19 or improvement of the regional center, land that is donated and used
20 for the siting of the regional center, cash or in-kind contributions
21 from public or private foundations, or amounts attributed to private
22 sector partners as part of a public and private partnership agreement
23 negotiated by the public facilities district.

24 (6) The combined total tax levied under this section may not be
25 greater than 0.037 percent. If both a public facilities district
26 created under chapter 35.57 RCW and a public facilities district
27 created under chapter 36.100 RCW impose a tax under this section, the
28 tax imposed by a public facilities district created under chapter
29 35.57 RCW must be credited against the tax imposed by a public
30 facilities district created under chapter 36.100 RCW.

31 (7) A public facilities district created under chapter 36.100 RCW
32 is not eligible to impose the tax under this section if the
33 legislative authority of the county where the public facilities
34 district is located has imposed a sales and use tax under RCW
35 82.14.0485 or 82.14.0494.

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