

**SHB 2625 - H AMD 1249**

By Representative Tarleton

**ADOPTED 02/16/2020**

1 Strike everything after the enacting clause and insert the  
2 following:

3 "NEW SECTION. **Sec. 1.** The legislature finds that Washington  
4 state will continue to see significant population growth, with the  
5 most recent office of financial management forecasts estimating  
6 nearly two million more people by the year 2040. In the face of this  
7 dramatic growth, the legislature finds that it is more important than  
8 ever to help preserve, maintain, and enhance local parks, trails, and  
9 open spaces that are key contributors to the state's quality of life.

10 The legislature further finds that local parks and recreation  
11 agencies confronted with growth, impacted heavily by the great  
12 recession, and with limited resources are seeing a rapidly growing  
13 maintenance backlog that mirrors the experience of Washington state  
14 parks.

15 The legislature also finds that local parks and recreation  
16 agencies are dealing with a tremendous growth in the number of sports  
17 participants and a corollary of sharp increases in demand for local  
18 athletic fields, including a nearly three hundred percent increase in  
19 adult sports participation being experienced by one eastern  
20 Washington community.

21 Therefore, it is the intent of the legislature to establish  
22 additional statutory tools to help local parks and recreation  
23 agencies better address maintenance backlogs, preserve quality open  
24 spaces, and expand and improve athletic fields to accommodate the  
25 influx of adult and youth sports participants who are vying for use  
26 of those fields.

27 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.14  
28 RCW to read as follows:

29 (1) The legislative authority of a city or a county, the  
30 governing body of a metropolitan park district under chapter 35.61  
31 RCW, or the governing body of a park and recreation district under

1 chapter 36.69 RCW may submit an authorizing proposition to voters at  
2 a special or general election and, if the proposition is approved by  
3 a majority of persons voting, impose a sales and use tax in  
4 accordance with the terms of this chapter. The title of the ballot  
5 measure must clearly state the purposes for which the proposed sales  
6 tax will be used.

7 (2) The tax authorized in this section is in addition to any  
8 other taxes authorized by law and must be collected from those  
9 persons who are taxable by the state under chapters 82.08 and 82.12  
10 RCW upon the occurrence of any taxable event within the taxing area.  
11 The rate of tax equals one-tenth of one percent of the selling price  
12 in the case of a sales tax, or value of the article used, in the case  
13 of a use tax. The tax may be imposed only within an existing city,  
14 county, metropolitan park district, or park and recreation district  
15 boundary.

16 (a) If both a county and a city within the boundaries of the  
17 county exercise the authority provided in this section, the city must  
18 impose the excise tax within its incorporated boundaries, and the  
19 county must impose the excise tax within the unincorporated areas.

20 (b) If both a county and a metropolitan park district or park  
21 district within the boundaries of the county exercise the authority  
22 provided in this section, the metropolitan park district or park  
23 district must impose the excise tax within its incorporated  
24 boundaries, and the county must impose the excise tax within the  
25 unincorporated areas.

26 (c) If both a city and a metropolitan park district or park  
27 district within the boundaries of the county exercise the authority  
28 provided in this section, the metropolitan park district or park  
29 district must impose the excise tax within its incorporated  
30 boundaries, and the city must impose the excise tax within its  
31 incorporated areas.

32 (d) If multiple agencies within the same service area gain  
33 approval by voters to exercise the authority provided in this  
34 section, they are directed to enter into an interlocal agreement  
35 pursuant to chapter 39.34 RCW to determine how to ensure the sales  
36 tax in any given service area does not exceed the rate in this  
37 subsection (2) and how to distribute the collections among the  
38 jurisdictions.

1 (3) The moneys collected under this section must be used for the  
2 purpose of acquiring, constructing, improving, providing, and funding  
3 park maintenance and improvement within the taxing area.

4 (4) Except as provided in subsection (5) of this section, the tax  
5 may not be imposed for a period exceeding ten years. The tax, if not  
6 imposed under the conditions of subsection (5) of this section, may  
7 be extended for a period not exceeding ten years with an affirmative  
8 vote of the voters voting at the election.

9 (5) The voter-approved sales tax initially imposed under this  
10 section after July 1, 2020, may be imposed for a period exceeding ten  
11 years if the moneys received under this section are dedicated for the  
12 repayment of indebtedness incurred in accordance with the  
13 requirements of this section.

14 (6) Money received from the tax imposed under this section must  
15 be spent in accordance with the requirements of this section and the  
16 district may deduct no more than three percent of the tax collected  
17 for administration and collection of expenses incurred by it.

18 (7) To carry out the purposes of this section, the entity  
19 imposing the tax has the authority to issue general obligation or  
20 revenue bonds within the limitations now or hereafter prescribed by  
21 the laws of this state, for a term not to exceed twenty years, and  
22 may use, and is authorized to pledge, the moneys collected for  
23 repayment of such bonds."

24 Correct the title.

EFFECT: Clarifies that the tax may be imposed only within  
existing jurisdiction boundaries. Adds a technical chapter reference.  
Clarifies that jurisdictions may impose the tax, rather than collect.

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