
ENGROSSED SUBSTITUTE HOUSE BILL 2625

State of Washington

66th Legislature

2020 Regular Session

By House Finance (originally sponsored by Representatives Eslick, Tarleton, Griffey, Pollet, Goehner, Senn, and Chapman)

READ FIRST TIME 02/11/20.

1 AN ACT Relating to local parks funding options; adding a new
2 section to chapter 82.14 RCW; and creating a new section.

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

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

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

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

1 Therefore, it is the intent of the legislature to establish
2 additional statutory tools to help local parks and recreation
3 agencies better address maintenance backlogs, preserve quality open
4 spaces, and expand and improve athletic fields to accommodate the
5 influx of adult and youth sports participants who are vying for use
6 of those fields.

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

9 (1) The legislative authority of a city or a county, the
10 governing body of a metropolitan park district under chapter 35.61
11 RCW, or the governing body of a park and recreation district under
12 chapter 36.69 RCW may submit an authorizing proposition to voters at
13 a special or general election and, if the proposition is approved by
14 a majority of persons voting, impose a sales and use tax in
15 accordance with the terms of this chapter. The title of the ballot
16 measure must clearly state the purposes for which the proposed sales
17 tax will be used.

18 (2) The tax authorized in this section is in addition to any
19 other taxes authorized by law and must be collected from those
20 persons who are taxable by the state under chapters 82.08 and 82.12
21 RCW upon the occurrence of any taxable event within the taxing area.
22 The rate of tax equals one-tenth of one percent of the selling price
23 in the case of a sales tax, or value of the article used, in the case
24 of a use tax. The tax may be imposed only within an existing city,
25 county, metropolitan park district, or park and recreation district
26 boundary.

27 (a) If both a county and a city within the boundaries of the
28 county exercise the authority provided in this section, the city must
29 impose the excise tax within its incorporated boundaries, and the
30 county must impose the excise tax within the unincorporated areas.

31 (b) If both a county and a metropolitan park district or park
32 district within the boundaries of the county exercise the authority
33 provided in this section, the metropolitan park district or park
34 district must impose the excise tax within its incorporated
35 boundaries, and the county must impose the excise tax within the
36 unincorporated areas.

37 (c) If both a city and a metropolitan park district or park
38 district within the boundaries of the county exercise the authority
39 provided in this section, the metropolitan park district or park

1 district must impose the excise tax within its incorporated
2 boundaries, and the city must impose the excise tax within its
3 incorporated areas.

4 (d) If multiple agencies within the same service area gain
5 approval by voters to exercise the authority provided in this
6 section, they are directed to enter into an interlocal agreement
7 pursuant to chapter 39.34 RCW to determine how to ensure the sales
8 tax in any given service area does not exceed the rate in this
9 subsection (2) and how to distribute the collections among the
10 jurisdictions.

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

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

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

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

28 (7) To carry out the purposes of this section, the entity
29 imposing the tax has the authority to issue general obligation or
30 revenue bonds within the limitations now or hereafter prescribed by
31 the laws of this state, for a term not to exceed twenty years, and
32 may use, and is authorized to pledge, the moneys collected for
33 repayment of such bonds.

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