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**SUBSTITUTE HOUSE BILL 2625**

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**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 parks and recreation district may  
12 submit an authorizing proposition to voters at a special or general  
13 election and, if the proposition is approved by a majority of persons  
14 voting, impose a sales and use tax in accordance with the terms of  
15 this chapter. The title of the ballot measure must clearly state the  
16 purposes for which the proposed sales tax will be used.

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

24           (a) If both a county and a city within the boundaries of the  
25 county exercise the authority provided in this section, the city must  
26 collect the excise tax within its incorporated boundaries, and the  
27 county must collect the excise tax within the unincorporated areas.

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

34           (c) If both a city and a metropolitan park district or park  
35 district within the boundaries of the county exercise the authority  
36 provided in this section, the metropolitan park district or park  
37 district must collect the excise tax within its incorporated  
38 boundaries, and the city must collect the excise tax within its  
39 incorporated areas.

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

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

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

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

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

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

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