
SUBSTITUTE HOUSE BILL 1025

State of Washington

67th Legislature

2022 Regular Session

By House Finance (originally sponsored by Representatives Wicks, Eslick, Shewmake, Duerr, Ramel, Senn, Ortiz-Self, Ryu, Goehner, Jacobsen, and Pollet)

READ FIRST TIME 01/28/22.

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 office
6 of financial management forecasts estimating nearly 2,000,000 more
7 people by the year 2040. In the face of this dramatic growth, the
8 legislature finds that it is more important than ever to help
9 preserve, maintain, and enhance local parks, trails, and open spaces
10 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 this growth are suffering severe budget
13 impacts brought on by the COVID-19 pandemic, even as the utilization
14 of parks, open spaces, and trails has spiked up dramatically. A just-
15 completed comprehensive survey of local parks and recreation agencies
16 has found that they have had to reduce expenditures by nearly 25
17 percent on average and have experienced a 61 percent loss of earned
18 revenue, even though more than two-thirds of those agencies are
19 seeing major upticks in the utilization of their parks and trails,
20 and one agency saw a 170 percent increase in usage.

1 The legislature finds that one of the best and most cost-
2 effective ways for the residents of Washington state to achieve
3 physical and mental health, and to prevent costly diseases and
4 conditions such as diabetes, obesity, heart disease, and other
5 coronary conditions, is to get regular exercise and physical
6 activity. In fact, as part of a study done for the recreation and
7 conservation office on the benefits of trail-based activities, the
8 University of Washington conducted a literature review of over 100
9 studies that identified evidence of a close linkage between health
10 benefits and being outdoors. The literature review further found that
11 the health benefits of nature "may be particularly impactful for the
12 12.2 percent who have incomes below the poverty level."

13 The legislature further finds that public parks and trails,
14 recreation programs, and open spaces offer equitable, no-cost, or
15 low-cost options for all residents to be active and healthy, with
16 these spaces receiving record levels of use during the COVID-19
17 pandemic.

18 Finally, the legislature finds that while local parks facilities
19 and spaces provide affordable recreation opportunities for all
20 segments of their communities, new funding can be paired with ways to
21 enhance equitable access to programs, and to determine how additional
22 resources can help address imbalances for lower-income, historically
23 underserved, and historically marginalized communities.

24 Therefore, it is the intent of the legislature to establish
25 additional statutory tools to help local parks and recreation
26 agencies better address maintenance backlogs, preserve quality open
27 spaces, better serve communities experiencing inequities and lacking
28 access to programs, and expand and improve the number and type of
29 facilities that support healthy living.

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

32 (1) The legislative authority of a city or a county, the
33 governing body of a metropolitan park district under chapter 35.61
34 RCW, or the governing body of a park and recreation district under
35 chapter 36.69 RCW may submit an authorizing proposition to voters at
36 a special or general election and, if the proposition is approved by
37 a majority of persons voting, impose a sales and use tax in
38 accordance with the terms of this chapter. The title of the ballot

1 measure must clearly state the purposes for which the proposed sales
2 tax will be used.

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

12 (a) If both a county and a city within the boundaries of the
13 county exercise the authority provided in this section, the city must
14 impose the excise tax within its incorporated boundaries, and the
15 county must impose the excise tax within the unincorporated areas.

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

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

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

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

38 (4) Except as provided in subsection (5) of this section, the tax
39 may not be imposed for a period exceeding 10 years. The tax, if not
40 imposed under the conditions of subsection (5) of this section, may

1 be extended for a period not exceeding 10 years with an affirmative
2 vote of the voters voting at the election.

3 (5) The voter-approved sales tax initially imposed under this
4 section after July 1, 2021, may be imposed for a period exceeding 10
5 years if the moneys received under this section are dedicated for the
6 repayment of indebtedness incurred in accordance with the
7 requirements of this section.

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

12 (7) To carry out the purposes of this section, the entity
13 imposing the tax has the authority to issue general obligation or
14 revenue bonds within the limitations now or hereafter prescribed by
15 the laws of this state, for a term not to exceed 20 years, and may
16 use, and is authorized to pledge, the moneys collected for repayment
17 of such bonds.

18 (8) In evaluating the use of funds approved by voters under this
19 section, local parks and recreation agencies must:

20 (a) Use a participatory framework that includes input from a
21 community advisory committee reflective of that agency's population
22 demographics;

23 (b) Evaluate social and environmental justice conditions and
24 impacts using the department of health's environmental health
25 disparities map. The evaluation must include opportunities to enhance
26 equitable access to parks and recreation properties and facilities
27 and program imbalance to better assure that lower income,
28 historically underserved, and historically marginalized communities
29 can benefit from available resources. This evaluation must be made
30 public through a city or county council public meeting or made
31 available on the city's or county's public website; and

32 (c) Give special consideration to addressing environmental
33 justice goals and policies, examining ways that local parks programs
34 can help address health disparities, and measuring program
35 performance in these areas.

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