H-1669.1

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**HOUSE BILL 1847**

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**State of Washington 68th Legislature 2023 Regular Session**

**By** Representatives Santos, Berg, Fitzgibbon, and Ryu

AN ACT Relating to establishing permanent funding for a community preservation and development authority approved through RCW 43.167.060; and adding a new section to chapter 82.14 RCW.

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

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

(1)(a) The legislative authority of a county with a population of 1,000,000 or more may impose a sales and use tax in accordance with the terms of this chapter. The tax is in addition to other taxes authorized by law and is collected from those persons who are taxable by the state under chapter 82.08 or 82.12 RCW upon the occurrence of any taxable event inside a qualified facility.

(b) The rate of the tax must not exceed 2.0 percent of the selling price in the case of a sales tax or the value of the article used in the case of a use tax.

(c) The tax authorized under this section is a credit against the state tax under chapter 82.08 or 82.12 RCW. The department must perform the collection of such taxes on behalf of the county at no cost to the county and must remit the tax to the county as provided in RCW 82.14.060.

(2) The proceeds of the tax imposed under this section must only be provided to any community preservation and development authority created pursuant to RCW 43.167.060 and located within the county that imposed the tax.

(3) The tax must cease to be distributed to the county imposing the tax under this section for the remainder of the fiscal year if the total distributions to the county imposing the tax exceeds $5,000,000.

(4) For the purposes of this section, "qualified facility" is a facility located in a county with a community preservation and development authority that: (a) Has a seating capacity of at least 68,000 fixed seats in an open-air stadium and has related event space of at least 300,000 square feet or (b) has a seating capacity of at least 47,000 seats for its main use and a retractable roof.

**--- END ---**