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**SUBSTITUTE SENATE BILL 5184**

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**State of Washington**

**60th Legislature**

**2007 Regular Session**

**By** Senate Committee on Economic Development, Trade & Management  
(originally sponsored by Senators Hatfield, Clements and Rasmussen)

READ FIRST TIME 02/12/07.

1 AN ACT Relating to public facilities districts; and adding a new  
2 section to chapter 82.14 RCW.

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

4 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.14 RCW  
5 to read as follows:

6 (1) In a county with a population under three hundred thousand, the  
7 governing body of a public facilities district created before August 1,  
8 2001, under chapter 35.57 RCW or before January 1, 2000, under chapter  
9 36.100 RCW in which the total population in the public facilities  
10 district is greater than ninety thousand and less than one hundred  
11 thousand that commences improvement or rehabilitation of an existing  
12 regional center, to be used for community events, and artistic,  
13 musical, theatrical, or other cultural exhibitions, presentations, or  
14 performances and having two thousand or fewer permanent seats, before  
15 January 1, 2009, may impose a sales and use tax in accordance with the  
16 terms of this chapter. The tax is in addition to other taxes  
17 authorized by law and shall be collected from those persons who are  
18 taxable by the state under chapters 82.08 and 82.12 RCW upon the  
19 occurrence of any taxable event within the public facilities district.

1 The rate of tax may not exceed 0.033 percent of the selling price in  
2 the case of a sales tax or value of the article used in the case of a  
3 use tax.

4 (2) The tax imposed under subsection (1) of this section shall be  
5 deducted from the amount of tax otherwise required to be collected or  
6 paid over to the department under chapter 82.08 or 82.12 RCW. The  
7 department shall perform the collection of such taxes on behalf of the  
8 county at no cost to the public facilities district.

9 (3) The tax imposed in this section shall expire when the bonds  
10 issued for the construction of the regional center and related parking  
11 facilities are retired, but not more than twenty-five years after the  
12 tax is first collected.

13 (4) Moneys collected under this section shall only be used for the  
14 purposes set forth in RCW 35.57.020 and must be matched with an amount  
15 from other public or private sources equal to thirty-three percent of  
16 the amount collected under this section, provided that amounts  
17 generated from nonvoter approved taxes authorized under chapter 35.57  
18 RCW may not constitute a public or private source. For the purpose of  
19 this section, public or private sources include, but are not limited to  
20 cash or in-kind contributions used in all phases of the development or  
21 improvement of the regional center, land that is donated and used for  
22 the siting of the regional center, cash or in-kind contributions from  
23 public or private foundations, or amounts attributed to private sector  
24 partners as part of a public and private partnership agreement  
25 negotiated by the public facilities district.

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