

1 (3) A public facilities district is a municipal corporation, an
2 independent taxing "authority" within the meaning of Article VII,
3 section 1 of the state Constitution, and a "taxing district" within the
4 meaning of Article VII, section 2 of the state Constitution.

5 (4) No taxes authorized under this chapter may be assessed or
6 levied unless a majority of the voters of the public facilities
7 district has approved such tax at a general or special election. A
8 single ballot proposition may both validate the imposition of the sales
9 and use tax under RCW 82.14.048 and the excise tax under RCW
10 36.100.040.

11 (5) A public facilities district shall constitute a body corporate
12 and shall possess all the usual powers of a corporation for public
13 purposes as well as all other powers that may now or hereafter be
14 specifically conferred by statute, including, but not limited to, the
15 authority to hire employees, staff, and services, to enter into
16 contracts, and to sue and be sued.

17 (6) A public facilities district may enter into contracts with a
18 county for the purpose of exercising any powers of a community renewal
19 agency under chapter 35.81 RCW.

20 (7) The county legislative authority or the city council may
21 transfer property to the public facilities district created under this
22 chapter. No property that is encumbered with debt or that is in need
23 of major capital renovation may be transferred to the district without
24 the agreement of the district and revenues adequate to retire or
25 defease the existing indebtedness.

26 **Sec. 102.** RCW 36.100.030 and 2003 c 376 s 1 are each amended to
27 read as follows:

28 (1) A public facilities district is authorized to acquire,
29 construct, own, remodel, maintain, equip, reequip, repair, lease,
30 finance, and operate (a) sports facilities, entertainment facilities,
31 convention facilities, or regional centers as defined in RCW 35.57.020,
32 and (b) for districts formed after January 1, 2000, recreational
33 facilities other than ski areas, together with contiguous parking
34 facilities. The taxes that are provided for in this chapter may only
35 be imposed for these purposes.

36 (2) A public facilities district may enter into agreements under
37 chapter 39.34 RCW for the joint provision and operation of such

1 facilities and may enter into contracts under chapter 39.34 RCW where
2 any party to the contract provides and operates such facilities for the
3 other party or parties to the contract.

4 (3) Notwithstanding the establishment of a career, civil, or merit
5 service system, a public facilities district may contract with a public
6 or private entity, including a prospective tenant of a proposed or
7 existing facility, for the site acquisition, development, design,
8 construction, lease, financing, operation, or management of its public
9 facilities, including without limitation:

10 (a) For the provision of design and other professional services,
11 including with respect to the site evaluation and selection, design
12 options, required environmental studies, other required studies, and
13 necessary permitting;

14 (b) To control development of the facility, including determining
15 bidding specifications and requirements, procurement procedures, and
16 all other aspects of development, select and engage an architect or
17 architects, other design professionals, and a contractor or contractors
18 for design and construction;

19 (c) For a master lease whereby the public or private entity becomes
20 the sole master tenant of the facility.

21 (4) A public facilities district is authorized to use the
22 supplemental alternative public works contracting procedures set forth
23 in chapter 39.10 RCW in connection with the design, construction,
24 reconstruction, remodel, or alteration of any of its public facilities.

25 (5) A public facilities district may: (a) Impose charges and fees
26 for the use of its facilities((7)); (b) structure the financing of the
27 facility in consultation with the county in which the public facilities
28 district is located; (c) incur debt from any source on an interim basis
29 to finance the cost of public facilities district operations, which
30 debt may be repaid out of bond proceeds or other sources; and ((may))
31 (d) accept and expend or use gifts, grants, and donations.

32 **PART II**
33 **FINANCING**

34 **Sec. 201.** RCW 82.14.0485 and 1995 3rd sp.s. c 1 s 101 are each
35 amended to read as follows:

36 (1) The legislative authority of a county with a population of one

1 million or more may impose a sales and use tax in accordance with the
2 terms of this chapter. The tax is in addition to other taxes
3 authorized by law and shall be collected from those persons who are
4 taxable by the state under chapters 82.08 and 82.12 RCW upon the
5 occurrence of any taxable event within the county. The rate of tax
6 shall not exceed 0.017 percent of the selling price in the case of a
7 sales tax or value of the article used in the case of a use tax.

8 (2) The tax imposed under subsection (1) of this section shall be
9 deducted from the amount of tax otherwise required to be collected or
10 paid over to the department of revenue under chapter 82.08 or 82.12
11 RCW. The department of revenue shall perform the collection of such
12 taxes on behalf of the county at no cost to the county.

13 (3) Moneys collected under this section shall only be used for the
14 purpose of paying the principal and interest payments on bonds issued
15 by a county to construct a baseball stadium, and for the purposes set
16 forth in section 301 of this act.

17 (4) (~~No tax may be collected under this section before January 1,~~
18 ~~1996, and no tax may be collected under this section unless the taxes~~
19 ~~under RCW 82.14.360 are being collected.)) The tax imposed in this
20 section shall expire when the bonds issued for the construction of the
21 baseball stadium are retired or defeased, but not more than twenty
22 years after the tax is first collected, unless extended pursuant to
23 subsection (6) of this section.~~

24 (5) As used in this section, "baseball stadium" means a baseball
25 stadium with natural turf and a retractable roof or canopy, together
26 with associated parking facilities, constructed in the largest city in
27 a county with a population of one million or more.

28 (6) The legislative authority of a county with a population of one
29 million or more may extend the tax under this section if bonds have
30 been issued for construction of a regional center under section 302 of
31 this act. Until the date that is the earlier of the date the bonds
32 issued for the construction of a baseball stadium are retired or
33 defeased or twenty years after the date the tax imposed in this section
34 is first collected, moneys collected under this section shall only be
35 used for the purpose of paying the principal and interest payments on
36 bonds issued by a county to construct a baseball stadium. After the
37 date that is the earlier of the date the bonds issued for the
38 construction of a baseball stadium are retired or defeased or twenty

1 years after the date the tax imposed in this section is first
2 collected, money collected under this section shall be used for the
3 purposes set forth in section 301 of this act.

4 **Sec. 202.** RCW 82.14.0494 and 1997 c 220 s 204 are each amended to
5 read as follows:

6 (1) The legislative authority of a county that has created a public
7 stadium authority to develop a stadium and exhibition center under RCW
8 36.102.050 may impose a sales and use tax in accordance with this
9 chapter. The tax is in addition to other taxes authorized by law and
10 shall be collected from those persons who are taxable by the state
11 under chapters 82.08 and 82.12 RCW upon the occurrence of any taxable
12 event within the county. The rate of tax shall be 0.016 percent of the
13 selling price in the case of a sales tax or value of the article used
14 in the case of a use tax.

15 (2) The tax imposed under subsection (1) of this section shall be
16 deducted from the amount of tax otherwise required to be collected or
17 paid over to the department of revenue under chapter 82.08 or 82.12
18 RCW. The department of revenue shall perform the collection of such
19 taxes on behalf of the county at no cost to the county.

20 (3) ~~((Before the issuance of bonds in RCW 43.99N.020, all revenues~~
21 ~~collected on behalf of the county under this section shall be~~
22 ~~transferred to the public stadium authority.))~~ After bonds are issued
23 under RCW 43.99N.020, all revenues collected on behalf of the county
24 under this section shall be deposited in the stadium and exhibition
25 center account under RCW 43.99N.060, until the date that is the earlier
26 of the date the bonds issued for the construction of a stadium and
27 exhibition center are retired or defeased or twenty-three years after
28 the date the tax in this section is first imposed.

29 (4) The definitions in RCW 36.102.010 apply to this section.

30 (5) This section expires on the earliest of the following dates,
31 unless extended pursuant to subsection (6) of this section:

32 (a) December 31, 1999, if the conditions for issuance of bonds
33 under RCW 43.99N.020 have not been met before that date;

34 (b) The date on which all bonds issued under RCW 43.99N.020 have
35 been retired or defeased; or

36 (c) Twenty-three years after the date the tax under this section is
37 first imposed.

1 (6) The legislative authority of a county with a population of one
2 million or more may extend the tax under this section if bonds have
3 been issued for construction of a regional center under section 302 of
4 this act. Until the date that is the earlier of the date the bonds
5 issued for the construction of a stadium and exhibition center are
6 retired or defeased or twenty-three years after the date the tax in
7 this section is first imposed, all revenues collected on behalf of the
8 county under this section shall be deposited in the stadium and
9 exhibition center account under RCW 43.99N.060. After the date that is
10 the earlier of the date the bonds issued for the construction of a
11 stadium and exhibition center are retired or defeased or twenty-three
12 years after the date the tax in this section is first imposed, money
13 collected under this section shall be used for the purposes set forth
14 in section 301 of this act.

15 **Sec. 203.** RCW 82.14.360 and 2000 c 103 s 10 are each amended to
16 read as follows:

17 (1) The legislative authority of a county with a population of one
18 million or more may impose a special stadium sales and use tax upon the
19 retail sale or use within the county by restaurants, taverns, and bars
20 of food and beverages that are taxable by the state under chapters
21 82.08 and 82.12 RCW. The rate of the tax shall not exceed five-tenths
22 of one percent of the selling price in the case of a sales tax, or
23 value of the article used in the case of a use tax. The tax imposed
24 under this subsection is in addition to any other taxes authorized by
25 law and shall not be credited against any other tax imposed upon the
26 same taxable event. As used in this section, "restaurant" does not
27 include grocery stores, mini-markets, or convenience stores.

28 (2) The legislative authority of a county with a population of one
29 million or more may impose a special stadium sales and use tax upon
30 retail car rentals within the county that are taxable by the state
31 under chapters 82.08 and 82.12 RCW. The rate of the tax shall not
32 exceed two percent of the selling price in the case of a sales tax, or
33 rental value of the vehicle in the case of a use tax. The tax imposed
34 under this subsection is in addition to any other taxes authorized by
35 law and shall not be credited against any other tax imposed upon the
36 same taxable event.

1 (3) Until the date that is the earlier of the date on which bonds
2 issued for the construction of a baseball stadium are retired or
3 defeased or twenty years after the taxes in this section are first
4 collected, the revenue from the taxes imposed under this section shall
5 be used for the purpose of principal and interest payments on bonds,
6 issued by the county, to acquire, construct, own, remodel, maintain,
7 equip, reequip, repair, and operate a baseball stadium. Revenues from
8 the taxes authorized in this section may be used for design and other
9 preconstruction costs of the baseball stadium until bonds are issued
10 for the baseball stadium. The county shall issue bonds, in an amount
11 determined to be necessary by the public facilities district, for the
12 district to acquire, construct, own, and equip the baseball stadium.
13 The county shall have no obligation to issue bonds in an amount greater
14 than that which would be supported by the tax revenues under this
15 section, RCW 82.14.0485, and 36.38.010(4) (a) and (b).

16 (4) Until the date that is the earlier of the date on which bonds
17 issued for the construction of a baseball stadium are retired or
18 defeased or twenty years after the taxes in this section are first
19 collected, if the revenue from the taxes imposed under this section
20 exceeds the amount needed for such principal and interest payments in
21 any year, the excess shall be used solely:

22 (a) For early retirement or defeasement of the bonds issued for the
23 baseball stadium; and

24 (b) If the revenue from the taxes imposed under this section
25 exceeds the amount needed for the purposes in (a) of this subsection in
26 any year, the excess shall be placed in a contingency fund which may
27 only be used to pay unanticipated capital costs on the baseball
28 stadium, excluding any cost overruns on initial construction.

29 ~~((4))~~ (5) The taxes authorized under this section shall not be
30 collected after June 30, 1997, unless the county executive has
31 certified to the department of revenue that a professional major league
32 baseball team has made a binding and legally enforceable contractual
33 commitment to:

34 (a) Play at least ninety percent of its home games in the stadium
35 for a period of time not shorter than the term of the bonds issued to
36 finance the initial construction of the stadium;

37 (b) Contribute forty-five million dollars toward the reasonably
38 necessary preconstruction costs including, but not limited to

1 architectural, engineering, environmental, and legal services, and the
2 cost of construction of the stadium, or to any associated public
3 purpose separate from bond-financed property, including without
4 limitation land acquisition, parking facilities, equipment,
5 infrastructure, or other similar costs associated with the project,
6 which contribution shall be made during a term not to exceed the term
7 of the bonds issued to finance the initial construction of the stadium.
8 If all or part of the contribution is made after the date of issuance
9 of the bonds, the team shall contribute an additional amount equal to
10 the accruing interest on the deferred portion of the contribution,
11 calculated at the interest rate on the bonds maturing in the year in
12 which the deferred contribution is made. No part of the contribution
13 may be made without the consent of the county until a public facilities
14 district is created under chapter 36.100 RCW to acquire, construct,
15 own, remodel, maintain, equip, reequip, repair, and operate a baseball
16 stadium. To the extent possible, contributions shall be structured in
17 a manner that would allow for the issuance of bonds to construct the
18 stadium that are exempt from federal income taxes; and

19 (c) Share a portion of the profits generated by the baseball team
20 from the operation of the professional franchise for a period of time
21 equal to the term of the bonds issued to finance the initial
22 construction of the stadium, after offsetting any losses incurred by
23 the baseball team after (~~the effective date of chapter 14, Laws of~~
24 ~~1995 1st sp. sess~~) June 14, 1995. Such profits and the portion to be
25 shared shall be defined by agreement between the public facilities
26 district and the baseball team. The shared profits shall be used to
27 retire or defease the bonds issued to finance the initial construction
28 of the stadium. If the bonds are retired or defeased before the
29 expiration of their term, the shared profits shall be paid to the
30 public facilities district.

31 ~~((+5))~~ (6) If bonds have been issued for construction of a
32 regional center under section 302 of this act, the following condition
33 applies: After the earlier of the date the bonds issued for the
34 construction of a baseball stadium are retired or defeased or twenty
35 years after the taxes in this section are first collected, through and
36 until December 31, 2015, money collected under subsections (1) and (2)
37 of this section shall be used for the purposes set forth in section 301
38 of this act.

1 (7) No tax may be collected under this section before January 1,
2 1996. Before collecting the taxes under this section or issuing bonds
3 for a baseball stadium, the county shall create a public facilities
4 district under chapter 36.100 RCW to acquire, construct, own, remodel,
5 maintain, equip, reequip, repair, and operate a baseball stadium.

6 (~~(6)~~) (8) The county shall assemble such real property as the
7 district determines to be necessary as a site for the baseball stadium.
8 Property which is necessary for this purpose that is owned by the
9 county on October 17, 1995, shall be contributed to the district, and
10 property which is necessary for this purpose that is acquired by the
11 county on or after October 17, 1995, shall be conveyed to the district.

12 (~~(7)~~) (9) The proceeds of any bonds issued for (~~the~~) a baseball
13 stadium shall be provided to the public facilities district that owns
14 the baseball stadium.

15 (~~(8)~~) (10) As used in this section, "baseball stadium" means
16 "baseball stadium" as defined in RCW 82.14.0485.

17 (~~(9)~~) (11) The taxes imposed under this section shall expire
18 (~~when~~) on the later of the following dates:

19 (a) The earlier of the date on which the bonds issued for the
20 construction of the baseball stadium are retired or defeased, but not
21 later than twenty years after the taxes are first collected; or

22 (b) If bonds are issued for construction of a regional center under
23 section 302 of this act, December 31, 2015.

24 **Sec. 204.** RCW 67.28.180 and 2002 c 178 s 2 are each amended to
25 read as follows:

26 (1) Subject to the conditions set forth in subsections (2) and (3)
27 of this section, the legislative body of any county or any city, is
28 authorized to levy and collect a special excise tax of not to exceed
29 two percent on the sale of or charge made for the furnishing of lodging
30 that is subject to tax under chapter 82.08 RCW.

31 (2) Any levy authorized by this section shall be subject to the
32 following:

33 (a) Any county ordinance or resolution adopted pursuant to this
34 section shall contain, in addition to all other provisions required to
35 conform to this chapter, a provision allowing a credit against the
36 county tax for the full amount of any city tax imposed pursuant to this
37 section upon the same taxable event.

1 (b) In the event that any county has levied the tax authorized by
2 this section and has, prior to June 26, 1975, either pledged the tax
3 revenues for payment of principal and interest on city revenue or
4 general obligation bonds authorized and issued pursuant to RCW
5 67.28.150 through 67.28.160 or has authorized and issued revenue or
6 general obligation bonds pursuant to the provisions of RCW 67.28.150
7 through 67.28.160, such county shall be exempt from the provisions of
8 (a) of this subsection, to the extent that the tax revenues are pledged
9 for payment of principal and interest on bonds issued at any time
10 pursuant to the provisions of RCW 67.28.150 through 67.28.160:
11 PROVIDED, That so much of such pledged tax revenues, together with any
12 investment earnings thereon, not immediately necessary for actual
13 payment of principal and interest on such bonds may be used: (i) In
14 any county with a population of one million or more, for repayment
15 either of limited tax levy general obligation bonds or of any county
16 fund or account from which a loan was made, the proceeds from the bonds
17 or loan being used to pay for constructing, installing, improving, and
18 equipping stadium capital improvement projects, and to pay for any
19 engineering, planning, financial, legal and professional services
20 incident to the development of such stadium capital improvement
21 projects, regardless of the date the debt for such capital improvement
22 projects was or may be incurred; (ii) in any county with a population
23 of one million or more, for repayment or refinancing of bonded
24 indebtedness incurred prior to January 1, 1997, for any purpose
25 authorized by this section or relating to stadium repairs or
26 rehabilitation, including but not limited to the cost of settling legal
27 claims, reimbursing operating funds, interest payments on short-term
28 loans, and any other purpose for which such debt has been incurred if
29 the county has created a public stadium authority to develop a stadium
30 and exhibition center under RCW 36.102.030; or (iii) in other counties,
31 for county-owned facilities for agricultural promotion. A county is
32 exempt under this subsection in respect to city revenue or general
33 obligation bonds issued after April 1, 1991, only if such bonds mature
34 before January 1, 2013.

35 As used in this subsection (2)(b), "capital improvement projects"
36 may include, but not be limited to a stadium restaurant facility,
37 restroom facilities, artificial turf system, seating facilities,
38 parking facilities and scoreboard and information system adjacent to or

1 within a county owned stadium, together with equipment, utilities,
2 accessories and appurtenances necessary thereto. The stadium
3 restaurant authorized by this subsection (2)(b) shall be operated by a
4 private concessionaire under a contract with the county.

5 (c)(i) No city within a county exempt under subsection (2)(b) of
6 this section may levy the tax authorized by this section so long as
7 said county is so exempt.

8 (ii) If bonds have been issued under RCW 43.99N.020 and any
9 necessary property transfers have been made under RCW 36.102.100, no
10 city within a county with a population of one million or more may levy
11 the tax authorized by this section before January 1, 2021. If bonds
12 for construction of a regional center have been issued under section
13 302 of this act, no city within a county with a population of one
14 million or more may levy the tax authorized by this section.

15 (iii) However, in the event that any city in a county described in
16 (i) or (ii) of this subsection (2)(c) has levied the tax authorized by
17 this section and has, prior to June 26, 1975, authorized and issued
18 revenue or general obligation bonds pursuant to the provisions of RCW
19 67.28.150 through 67.28.160, such city may levy the tax so long as the
20 tax revenues are pledged for payment of principal and interest on bonds
21 issued at any time pursuant to the provisions of RCW 67.28.150 through
22 67.28.160.

23 (3) Any levy authorized by this section by a county that has levied
24 the tax authorized by this section and has, prior to June 26, 1975,
25 either pledged the tax revenues for payment of principal and interest
26 on city revenue or general obligation bonds authorized and issued
27 pursuant to RCW 67.28.150 through 67.28.160 or has authorized and
28 issued revenue or general obligation bonds pursuant to the provisions
29 of RCW 67.28.150 through 67.28.160 shall be subject to the following:

30 (a) Taxes collected under this section in any calendar year before
31 2013 in excess of five million three hundred thousand dollars shall
32 only be used as follows:

33 (i) Seventy-five percent from January 1, 1992, through December 31,
34 2000, and seventy percent from January 1, 2001, through December 31,
35 2012, for art museums, cultural museums, heritage museums, heritage and
36 preservation programs, the arts, and the performing arts. Moneys spent
37 under this subsection (3)(a)(i) shall be used for the purposes of this
38 subsection (3)(a)(i) in all parts of the county.

1 (ii) Twenty-five percent from January 1, 1992, through December 31,
2 2000, and thirty percent from January 1, 2001, through December 31,
3 2012, for the following purposes and in a manner reflecting the
4 following order of priority: Stadium purposes as authorized under
5 subsection (2)(b) of this section; acquisition of open space lands;
6 youth sports activities; and tourism promotion. If all or part of the
7 debt on the stadium is refinanced, all revenues under this subsection
8 (3)(a)(ii) shall be used to retire or defease the debt.

9 (b) From January 1, 2013, through December 31, 2015, in a county
10 with a population of one million or more, all revenues under this
11 section shall be used to retire or defease the debt on the stadium, or
12 deposited in the stadium and exhibition center account under RCW
13 43.99N.060 after the debt on the stadium is retired or defeased.

14 (c) From January 1, 2016, through December 31, 2020, in a county
15 with a population of one million or more, all revenues under this
16 section shall be deposited in the stadium and exhibition center account
17 under RCW 43.99N.060.

18 (d) From January 1, 2021, until all bonds described in section 302
19 of this act are retired or defeased, if bonds for construction of a
20 regional center have been issued under section 302 of this act, in a
21 county with a population of one million or more all revenues under this
22 section shall be used for the purposes set forth in section 301 of this
23 act.

24 (e) At least seventy percent of moneys spent under (a)(i) of this
25 subsection for the period January 1, 1992, through December 31, 2000,
26 shall be used only for the purchase, design, construction, and
27 remodeling of performing arts, visual arts, heritage, and cultural
28 facilities, and for the purchase of fixed assets that will benefit art,
29 heritage, and cultural organizations. For purposes of this subsection,
30 fixed assets are tangible objects such as machinery and other equipment
31 intended to be held or used for ten years or more. Moneys received
32 under this subsection (3)((~~d~~)) (e) may be used for payment of
33 principal and interest on bonds issued for capital projects.
34 Qualifying organizations receiving moneys under this subsection
35 (3)((~~d~~)) (e) must be financially stable and have at least the
36 following:

- 37 (i) A legally constituted and working board of directors;
- 38 (ii) A record of artistic, heritage, or cultural accomplishments;

1 (iii) Been in existence and operating for at least two years;
2 (iv) Demonstrated ability to maintain net current liabilities at
3 less than thirty percent of general operating expenses;
4 (v) Demonstrated ability to sustain operational capacity subsequent
5 to completion of projects or purchase of machinery and equipment; and
6 (vi) Evidence that there has been independent financial review of
7 the organization.

8 ~~((e))~~ (f) At least forty percent of the revenues distributed
9 pursuant to (a)(i) of this subsection for the period January 1, 2001,
10 through ~~((December 31, 2012,))~~ the effective date of this section shall
11 be deposited in ~~((an))~~ a reserve account ~~((and shall be used to
12 establish an endowment. Principal in the account shall remain
13 permanent and irreducible))~~. The ~~((earnings from investments of
14 balances in the))~~ account may only be used for the purposes of (a)(i)
15 of this subsection. ~~((f))~~ (g) School districts and schools shall not
16 receive revenues distributed pursuant to (a)(i) or (d) of this
17 subsection.

18 ~~((g))~~ (h) Moneys distributed ~~((to art museums, cultural museums,
19 heritage museums, the arts, and the performing arts,))~~ under (a)(i) of
20 this subsection and moneys distributed for tourism promotion shall be
21 in addition to and may not be used to replace or supplant any other
22 funding by the legislative body of the county.

23 ~~((h))~~ (i) As used in this section, "tourism promotion" includes
24 activities intended to attract visitors for overnight stays, arts,
25 heritage, and cultural events, and recreational, professional, and
26 amateur sports events. Moneys allocated to tourism promotion in a
27 class AA county shall be allocated to nonprofit organizations formed
28 for the express purpose of tourism promotion in the county. Such
29 organizations shall use moneys from the taxes to promote events in all
30 parts of the class AA county.

31 ~~((i))~~ (j) No taxes collected under this section may be used for
32 the operation or maintenance of a public stadium that is financed
33 directly or indirectly by bonds to which the tax is pledged.
34 Expenditures for operation or maintenance include all expenditures
35 other than expenditures that directly result in new fixed assets or
36 that directly increase the capacity, life span, or operating economy of
37 existing fixed assets.

1 ~~((j))~~ (k) No ad valorem property taxes may be used for debt
2 service on bonds issued for a public stadium that is financed by bonds
3 to which the tax is pledged, unless the taxes collected under this
4 section are or are projected to be insufficient to meet debt service
5 requirements on such bonds.

6 ~~((k))~~ (l) If a substantial part of the operation and management
7 of a public stadium that is financed directly or indirectly by bonds to
8 which the tax is pledged is performed by a nonpublic entity or if a
9 public stadium is sold that is financed directly or indirectly by bonds
10 to which the tax is pledged, any bonds to which the tax is pledged
11 shall be retired or defeased. This subsection (3)~~((k))~~ (l) does not
12 apply in respect to a public stadium under chapter 36.102 RCW
13 transferred to, owned by, or constructed by a public facilities
14 district under chapter 36.100 RCW ~~((e))~~, a stadium and exhibition
15 center, or a regional center as defined in RCW 35.57.020 which is
16 acquired, developed, constructed, owned, leased, financed, or operated
17 by a public facilities district pursuant to RCW 36.100.030.

18 ~~((l))~~ (m) The county shall not lease a public stadium that is
19 financed directly or indirectly by bonds to which the tax is pledged
20 to, or authorize the use of the public stadium by, a professional major
21 league sports franchise unless the sports franchise gives the right of
22 first refusal to purchase the sports franchise, upon its sale, to local
23 government. This subsection (3)~~((l))~~ (m) does not apply to contracts
24 in existence on April 1, 1986, or to the lease or use of a regional
25 center as defined in RCW 35.57.020 which is acquired, developed,
26 constructed, owned, leased, financed, or operated by a public
27 facilities district pursuant to RCW 36.100.030.

28 If a court of competent jurisdiction declares any provision of this
29 subsection (3) invalid, then that invalid provision shall be null and
30 void and the remainder of this section is not affected.

31 **Sec. 205.** RCW 82.14.049 and 1997 c 220 s 502 are each amended to
32 read as follows:

33 The legislative authority of any county may impose a sales and use
34 tax, in addition to the tax authorized by RCW 82.14.030, upon retail
35 car rentals within the county that are taxable by the state under
36 chapters 82.08 and 82.12 RCW. The rate of tax shall be one percent of
37 the selling price in the case of a sales tax or rental value of the

1 vehicle in the case of a use tax. Proceeds of the tax (~~shall not be~~
2 ~~used to subsidize any professional sports team and~~) shall be used
3 solely for the following purposes:

4 (1) Acquiring, constructing, maintaining, financing, or operating
5 public sports stadium facilities or regional centers, as defined in RCW
6 35.57.020;

7 (2) Engineering, planning, financial, legal, or professional
8 services incidental to public sports stadium facilities or regional
9 centers, as defined in RCW 35.57.020;

10 (3) Youth or amateur sport activities or facilities; (~~or~~)

11 (4) Debt or refinancing debt issued for the purposes of subsection
12 (1) of this section; or

13 (5) If bonds for construction of a regional center have been issued
14 under section 302 of this act, the following condition applies in a
15 county with a population of one million or more: Following the
16 retirement or defeasement of bonded indebtedness incurred prior to
17 January 1, 1997, or refinancing of such bonded indebtedness, for any
18 purpose authorized by RCW 67.28.180 or relating to stadium repairs or
19 rehabilitation, including but not limited to the cost of settling legal
20 claims, reimbursing operating funds, interest payments on short-term
21 loans, and any other purpose for which such debt has been incurred, at
22 least seventy-five percent of the proceeds of the tax may be used only
23 for the purposes set forth in section 301 of this act.

24 (6) Except as provided in subsection (5) of this section, at least
25 seventy-five percent of the tax imposed under this section shall be
26 used for the purposes of subsections (1), (2), and (4) of this section.

27 **Sec. 206.** RCW 36.100.090 and 1995 1st sp.s. c 14 s 6 are each
28 amended to read as follows:

29 (1) The governing board of a public facilities district may apply
30 for deferral of taxes on the construction of buildings, site
31 preparation, and the acquisition of related machinery and equipment for
32 a new public facility. Application shall be made to the department of
33 revenue in a form and manner prescribed by the department of revenue.
34 The application shall contain information regarding the location of the
35 public facility, estimated or actual costs, time schedules for
36 completion and operation, and other information required by the

1 department of revenue. The department of revenue shall approve the
2 application within sixty days if it meets the requirements of this
3 section.

4 (2) The department of revenue shall issue a sales and use tax
5 deferral certificate for state and local sales and use taxes due under
6 chapters 82.08, 82.12, and 82.14 RCW on the public facility. The use
7 of the certificate shall be governed by rules established by the
8 department of revenue.

9 (3) The public facilities district shall begin paying the deferred
10 taxes in the fifth year after the date certified by the department of
11 revenue as the date on which the public facility is operationally
12 complete. The first payment is due on December 31st of the fifth
13 calendar year after such certified date, with subsequent annual
14 payments due on December 31st of the following nine years. Each
15 payment shall equal ten percent of the deferred tax.

16 (4) The department of revenue may authorize an accelerated
17 repayment schedule upon request of the public facilities district.

18 (5) Interest shall not be charged on any taxes deferred under this
19 section for the period of deferral, although all other penalties and
20 interest applicable to delinquent excise taxes may be assessed and
21 imposed for delinquent payments under this section. The debt for
22 deferred taxes is not extinguished by insolvency or other failure of
23 the public facilities district.

24 (6) Applications and any other information received by the
25 department of revenue under this section are not confidential and are
26 subject to disclosure. Chapter 82.32 RCW applies to the administration
27 of this section.

28 (7) As used in this section, "public facility" means a baseball
29 stadium with a retractable roof or canopy and natural turf, or a
30 regional center financed under section 302 of this act.

31 **Sec. 207.** RCW 82.29A.130 and 2005 c 514 s 601 and 2005 c 170 s 1
32 are each reenacted and amended to read as follows:

33 The following leasehold interests shall be exempt from taxes
34 imposed pursuant to RCW 82.29A.030 and 82.29A.040:

35 (1) All leasehold interests constituting a part of the operating
36 properties of any public utility which is assessed and taxed as a
37 public utility pursuant to chapter 84.12 RCW.

1 (2) All leasehold interests in facilities owned or used by a
2 school, college or university which leasehold provides housing for
3 students and which is otherwise exempt from taxation under provisions
4 of RCW 84.36.010 and 84.36.050.

5 (3) All leasehold interests of subsidized housing where the fee
6 ownership of such property is vested in the government of the United
7 States, or the state of Washington or any political subdivision thereof
8 but only if income qualification exists for such housing.

9 (4) All leasehold interests used for fair purposes of a nonprofit
10 fair association that sponsors or conducts a fair or fairs which
11 receive support from revenues collected pursuant to RCW 67.16.100 and
12 allocated by the director of the department of agriculture where the
13 fee ownership of such property is vested in the government of the
14 United States, the state of Washington or any of its political
15 subdivisions: PROVIDED, That this exemption shall not apply to the
16 leasehold interest of any sublessee of such nonprofit fair association
17 if such leasehold interest would be taxable if it were the primary
18 lease.

19 (5) All leasehold interests in any property of any public entity
20 used as a residence by an employee of that public entity who is
21 required as a condition of employment to live in the publicly owned
22 property.

23 (6) All leasehold interests held by enrolled Indians of lands owned
24 or held by any Indian or Indian tribe where the fee ownership of such
25 property is vested in or held in trust by the United States and which
26 are not subleased to other than to a lessee which would qualify
27 pursuant to this chapter, RCW 84.36.451 and 84.40.175.

28 (7) All leasehold interests in any real property of any Indian or
29 Indian tribe, band, or community that is held in trust by the United
30 States or is subject to a restriction against alienation imposed by the
31 United States: PROVIDED, That this exemption shall apply only where it
32 is determined that contract rent paid is greater than or equal to
33 ninety percent of fair market rental, to be determined by the
34 department of revenue using the same criteria used to establish taxable
35 rent in RCW 82.29A.020(2)(b).

36 (8) All leasehold interests for which annual taxable rent is less
37 than two hundred fifty dollars per year. For purposes of this

1 subsection leasehold interests held by the same lessee in contiguous
2 properties owned by the same lessor shall be deemed a single leasehold
3 interest.

4 (9) All leasehold interests which give use or possession of the
5 leased property for a continuous period of less than thirty days:
6 PROVIDED, That for purposes of this subsection, successive leases or
7 lease renewals giving substantially continuous use of possession of the
8 same property to the same lessee shall be deemed a single leasehold
9 interest: PROVIDED FURTHER, That no leasehold interest shall be deemed
10 to give use or possession for a period of less than thirty days solely
11 by virtue of the reservation by the public lessor of the right to use
12 the property or to allow third parties to use the property on an
13 occasional, temporary basis.

14 (10) All leasehold interests under month-to-month leases in
15 residential units rented for residential purposes of the lessee pending
16 destruction or removal for the purpose of constructing a public highway
17 or building.

18 (11) All leasehold interests in any publicly owned real or personal
19 property to the extent such leasehold interests arises solely by virtue
20 of a contract for public improvements or work executed under the public
21 works statutes of this state or of the United States between the public
22 owner of the property and a contractor.

23 (12) All leasehold interests that give use or possession of state
24 adult correctional facilities for the purposes of operating
25 correctional industries under RCW 72.09.100.

26 (13) All leasehold interests used to provide organized and
27 supervised recreational activities for (~~disabled~~) persons with
28 disabilities of all ages in a camp facility and for public recreational
29 purposes by a nonprofit organization, association, or corporation that
30 would be exempt from property tax under RCW 84.36.030(1) if it owned
31 the property. If the publicly owned property is used for any taxable
32 purpose, the leasehold excise taxes set forth in RCW 82.29A.030 and
33 82.29A.040 shall be imposed and shall be apportioned accordingly.

34 (14) All leasehold interests in the public or entertainment areas
35 of a baseball stadium with natural turf and a retractable roof or
36 canopy that is in a county with a population of over one million, that
37 has a seating capacity of over forty thousand, and that is constructed
38 on or after January 1, 1995. "Public or entertainment areas" include

1 ticket sales areas, ramps and stairs, lobbies and concourses, parking
2 areas, concession areas, restaurants, hospitality and stadium club
3 areas, kitchens or other work areas primarily servicing other public or
4 entertainment areas, public rest room areas, press and media areas,
5 control booths, broadcast and production areas, retail sales areas,
6 museum and exhibit areas, scoreboards or other public displays, storage
7 areas, loading, staging, and servicing areas, seating areas and suites,
8 the playing field, and any other areas to which the public has access
9 or which are used for the production of the entertainment event or
10 other public usage, and any other personal property used for these
11 purposes. "Public or entertainment areas" does not include locker
12 rooms or private offices exclusively used by the lessee.

13 (15) All leasehold interests in the public or entertainment areas
14 of a stadium and exhibition center, as defined in RCW 36.102.010, that
15 is constructed on or after January 1, 1998. For the purposes of this
16 subsection, "public or entertainment areas" has the same meaning as in
17 subsection (14) of this section, and includes exhibition areas.

18 (16) All leasehold interests in public facilities districts, as
19 provided in chapter 36.100 or 35.57 RCW.

20 (17) All leasehold interests in property that is: (a) Owned by a
21 municipal corporation; (b) listed on any federal or state register of
22 historical sites; and (c) wholly contained within a designated national
23 historic reserve under 16 U.S.C. Sec. 461.

24 (18) All leasehold interests in the public or entertainment areas
25 of an amphitheater if a private entity is responsible for one hundred
26 percent of the cost of constructing the amphitheater which is not
27 reimbursed by the public owner, both the public owner and the private
28 lessee sponsor events at the facility on a regular basis, the lessee is
29 responsible under the lease or agreement to operate and maintain the
30 facility, and the amphitheater has a seating capacity of over seventeen
31 thousand reserved and general admission seats and is in a county with
32 a population of over three hundred fifty thousand, but less than four
33 hundred twenty-five thousand. For the purposes of this subsection,
34 "public or entertainment areas" include box offices or other ticket
35 sales areas, entrance gates, ramps and stairs, lobbies and concourses,
36 parking areas, concession areas, restaurants, hospitality areas,
37 kitchens or other work areas primarily servicing other public or
38 entertainment areas, public rest room areas, press and media areas,

1 control booths, broadcast and production areas, retail sales areas,
2 museum and exhibit areas, scoreboards or other public displays, storage
3 areas, loading, staging, and servicing areas, seating areas including
4 lawn seating areas and suites, stages, and any other areas to which the
5 public has access or which are used for the production of the
6 entertainment event or other public usage, and any other personal
7 property used for these purposes. "Public or entertainment areas" does
8 not include office areas used predominately by the lessee.

9 (19) All leasehold interests in the public or entertainment areas
10 of a regional center financed under section 302 of this act. For the
11 purposes of this subsection, "public or entertainment areas" has the
12 same meaning as in subsection (14) of this section, and includes
13 exhibition areas.

14 **Sec. 208.** RCW 36.38.010 and 1999 c 165 s 20 are each amended to
15 read as follows:

16 (1) Any county may by ordinance enacted by its county legislative
17 authority, levy and fix a tax of not more than one cent on twenty cents
18 or fraction thereof to be paid for county purposes by persons who pay
19 an admission charge to any place, including a tax on persons who are
20 admitted free of charge or at reduced rates to any place for which
21 other persons pay a charge or a regular higher charge for the same or
22 similar privileges or accommodations; and require that one who receives
23 any admission charge to any place shall collect and remit the tax to
24 the county treasurer of the county: PROVIDED, No county shall impose
25 such tax on persons paying an admission to any activity of any
26 elementary or secondary school or any public facility of a public
27 facility district under chapter 35.57 or 36.100 RCW for which a tax is
28 imposed under RCW 35.57.100 or 36.100.210.

29 (2) As used in this chapter, the term "admission charge" includes
30 a charge made for season tickets or subscriptions, a cover charge, or
31 a charge made for use of seats and tables, reserved or otherwise, and
32 other similar accommodations; a charge made for food and refreshments
33 in any place where any free entertainment, recreation, or amusement is
34 provided; a charge made for rental or use of equipment or facilities
35 for purpose of recreation or amusement, and where the rental of the
36 equipment or facilities is necessary to the enjoyment of a privilege
37 for which a general admission is charged, the combined charges shall be

1 considered as the admission charge. It shall also include any
2 automobile parking charge where the amount of such charge is determined
3 according to the number of passengers in any automobile.

4 (3) Subject to subsections (4) and (5) of this section, the tax
5 herein authorized shall not be exclusive and shall not prevent any city
6 or town within the taxing county, when authorized by law, from imposing
7 within its corporate limits a tax of the same or similar kind:
8 PROVIDED, That whenever the same or similar kind of tax is imposed by
9 any such city or town, no such tax shall be levied within the corporate
10 limits of such city or town by the county.

11 (4) Notwithstanding subsection (3) of this section, the legislative
12 authority of a county with a population of one million or more may
13 exclusively levy taxes on events in baseball stadiums constructed on or
14 after January 1, 1995, that are owned by a public facilities district
15 under chapter 36.100 RCW and that have seating capacities over forty
16 thousand at the rates of:

17 (a) Not more than one cent on twenty cents or fraction thereof, to
18 be used for the purpose of paying the principal and interest payments
19 on bonds issued by a county to construct a baseball stadium as defined
20 in RCW 82.14.0485. If the revenue from the tax exceeds the amount
21 needed for that purpose, the excess shall be placed in a contingency
22 fund which may only be used (~~((to pay unanticipated capital costs on the
23 baseball stadium, excluding any cost overruns on initial construction))~~)
24 by the public facilities district to fund repair, reequipping, and
25 capital improvement of the baseball stadium; and

26 (b) Not more than one cent on twenty cents or fraction thereof, to
27 be used for the purpose of paying the principal and interest payments
28 on bonds issued by a county to construct a baseball stadium as defined
29 in RCW 82.14.0485. The tax imposed under this subsection (4)(b) shall
30 expire when the bonds issued for the construction of the baseball
31 stadium are retired, but not later than twenty years after the tax is
32 first collected.

33 (5) Notwithstanding subsection (3) of this section, the legislative
34 authority of a county that has created a public stadium authority to
35 develop a stadium and exhibition center under RCW 36.102.050 may levy
36 and fix a tax on charges for admission to events in a stadium and
37 exhibition center, as defined in RCW 36.102.010, constructed in the
38 county on or after January 1, 1998, that is owned by a public stadium

1 authority under chapter 36.102 RCW. The tax shall be exclusive and
2 shall preclude the city or town within which the stadium and exhibition
3 center is located from imposing a tax of the same or similar kind on
4 charges for admission to events in the stadium and exhibition center,
5 and shall preclude the imposition of a general county admissions tax on
6 charges for admission to events in the stadium and exhibition center.
7 For the purposes of this subsection, "charges for admission to events"
8 means only the actual admission charge, exclusive of taxes and service
9 charges and the value of any other benefit conferred by the admission.
10 The tax authorized under this subsection shall be at the rate of not
11 more than one cent on ten cents or fraction thereof. Revenues
12 collected under this subsection shall be deposited in the stadium and
13 exhibition center account under RCW 43.99N.060 until the bonds issued
14 under RCW 43.99N.020 for the construction of the stadium and exhibition
15 center are retired. After the bonds issued for the construction of the
16 stadium and exhibition center are retired, the tax authorized under
17 this section shall be used exclusively to fund repair, reequipping, and
18 capital improvement of the stadium and exhibition center. The tax
19 under this subsection may be levied upon the first use of any part of
20 the stadium and exhibition center but shall not be collected at any
21 facility already in operation as of July 17, 1997.

22
23

PART III
USE OF FUNDS

24 NEW SECTION. **Sec. 300.** It is the intent of the legislature that
25 revenues sufficient to support the funding of a new regional center in
26 a county with a population of one million or more will be provided from
27 the following sources: Continuing the 0.5 percent food and beverage
28 tax and the two percent car rental taxes until expiration at the end of
29 2015, using the existing 0.75 percent car rental tax for the new
30 regional center beginning in 2015, and using the existing two percent
31 hotel and motel tax for the new regional center beginning in 2021. The
32 existing sales tax credit of .017 percent is made available to the
33 county beyond its expected expiration date of 2012, for the purpose of
34 renovation and repair of existing public facilities including youth
35 ball fields. This revenue will also be available for funding arts and
36 cultural activities, as well as coverage on bonds issued for the new

1 regional center, if needed. The existing sales tax credit of .016
2 percent is made available to the county beyond its expected expiration
3 date of 2021, for the purpose of funding arts and cultural activities.
4 All of these funding sources are limited to the county and must be
5 enacted by county ordinance.

6 NEW SECTION. **Sec. 301.** A new section is added to chapter 36.100
7 RCW to read as follows:

8 (1) For the purposes of sections 301 through 303 of this act, "debt
9 service" means: (a) Principal, interest, premium, if any, or purchase
10 price of a bond; (b) amounts due to a credit enhancement provider,
11 trustee, paying agent, or remarketing agent; (c) amounts necessary to
12 fund bond debt service reserves; and (d) amounts due under a payment
13 agreement entered into pursuant to chapter 39.96 RCW.

14 (2) From January 1, 2013, through December 31, 2020, revenues
15 identified for the purposes of this section in RCW 82.14.0485,
16 82.14.0494, 82.14.360, 67.28.180, and 82.14.049 may be used only for
17 the following purposes in the following order of priority:

18 (a) To fund art museums, cultural museums, heritage museums,
19 heritage and preservation programs, the arts, and the performing arts
20 in annual amounts as determined by the county legislative authority;

21 (b) An annual amount as determined by the county legislative
22 authority shall be paid to and held in a dedicated account created by
23 such county to be called the "major facilities account," to be used in
24 accordance with section 303 of this act; and

25 (c) The excess of such public facilities revenues after application
26 of (a) and (b) of this subsection, shall be paid to and held by the
27 treasurer of the county in which the revenue sources are collected, to
28 be held in a segregated fund created by such county to be called the
29 "regional center account." Upon satisfaction of any conditions
30 precedent to the financing, site acquisition, development, design,
31 construction, furnishing, or equipping of a regional center as defined
32 in RCW 35.57.020 that are imposed by the legislative authority of the
33 county, which creates a public facilities district to develop such a
34 regional center, public facilities revenues collected in any calendar
35 year after application of (a) and (b) of this subsection, together with
36 funds then held in the regional center account, shall be retained by
37 the county, or transferred to a city in which such a regional center is

1 to be located or a public facilities district that is created by the
2 county to develop such a regional center, and used in accordance with
3 section 302 of this act to pay for the costs and expenses described in
4 subsection (4) of this section.

5 (3) On and after January 1, 2021:

6 (a) Revenues identified for the purposes of this section in RCW
7 82.14.360, 67.28.180, and 82.14.049 shall be deposited in the regional
8 center account created under subsection (2) of this section.

9 (b) Revenues identified for the purposes of this section in RCW
10 82.14.0494 may be used only to fund art museums, cultural museums,
11 heritage museums, heritage and preservation programs, the arts, and the
12 performing arts, in all parts of the county.

13 (c) Revenues identified for the purposes of this section in RCW
14 82.14.0485 may be used only for:

15 (i) Payment of debt service for bonds issued under section 302 of
16 this act during a calendar year, if the revenues under (a) of this
17 subsection collected during that calendar year are inadequate to pay
18 that debt service;

19 (ii) Funding art museums, cultural museums, heritage museums,
20 heritage and preservation programs, the arts, and the performing arts,
21 in all parts of the county, in annual amounts as determined by the
22 county legislative authority; or

23 (iii) Deposit in the major facilities account created under
24 subsection (2) of this section, in annual amounts as determined by the
25 county legislative authority.

26 (4) Proceeds from the bonds described in section 302 of this act
27 may be used to pay for any and all of the following costs and expenses:

28 (a) The costs of formation and operation of the public facilities
29 district until such costs can be paid by rent or other income from a
30 regional center or other sources;

31 (b) Direct and indirect costs and expenses of financing, site
32 acquisition, development, design, construction, furnishing, and
33 equipping of a regional center that includes an arena with a seating
34 capacity of at least fifteen thousand persons;

35 (c) The costs of issuance, credit enhancement, and maintenance of
36 the bonds described in section 302 of this act, including any
37 capitalized interest, and scheduled debt service payments, and the

1 costs of any other bonds used to refinance such bonds described in
2 section 302 of this act;

3 (d) The cost of debt service incurred by a county, city, or public
4 facilities district to finance any costs and expenses described in (a)
5 through (c) of this subsection;

6 (e) The cost of reimbursement of a county, city, or public
7 facilities district for its expenditures to pay any costs and expenses
8 in (a) through (c) of this subsection; and

9 (f) The costs of satisfying any contractual obligations of a
10 county, city, or public facilities district to pay any costs and
11 expenses in (a) through (c) of this subsection.

12 (5) After all bonds described in section 302 of this act are
13 retired or defeased, then all public facilities revenues collected in
14 any future calendar year, together with all public facilities revenues
15 then held by the county or city, or public facilities district,
16 including all funds held pursuant to section 302(4)(b) of this act,
17 shall be paid to and held in the "major facilities account," of the
18 county, to be used in accordance with section 303 of this act.

19 NEW SECTION. **Sec. 302.** A new section is added to chapter 36.100
20 RCW to read as follows:

21 (1) A county with a population of one million or more that has
22 created a public facilities district to develop a regional center as
23 defined in RCW 35.57.020, and, subject to the approval of such county,
24 a city in which such a regional center is or is proposed to be located,
25 or a public facilities district that is created by the county to
26 develop such a regional center, are each authorized to issue general
27 obligation bonds or revenue bonds, for a term of up to twenty-five
28 years, in an amount determined by the legislative authority of the
29 county, city, or public facilities district issuing the bonds as the
30 amount necessary to pay the costs described in section 301(4) of this
31 act.

32 (2) The net proceeds of bonds payable from revenues deposited in
33 the regional center account under section 301 of this act shall not
34 exceed three hundred million dollars. For the purposes of this
35 limitation "net proceeds" means gross bond proceeds less costs of
36 credit enhancement and other costs of issuance and less any deposits to

1 fund reasonable debt service reserves for the bonds and shall not
2 include earnings on any portion of gross bond proceeds.

3 (3) Proceeds from the sale of the bonds described in subsection (1)
4 of this section shall be paid to and held by the treasurer of the
5 county, city, or public facilities district issuing the bonds. At the
6 direction of the treasurer or the treasurer's designee, proceeds from
7 the sale of such bonds shall be transferred to and used by the public
8 facilities district as required to pay the costs described in section
9 301(4) of this act.

10 (4) After bonds are issued under subsection (1) of this section,
11 the excess of public facilities revenues collected in any calendar year
12 after application of section 301(2)(a) and (b) of this act shall be
13 paid to and used exclusively by the issuer of the bonds for the
14 following purposes in the following priority:

- 15 (a) To pay current annual debt service;
- 16 (b) To fund and maintain the reserve for the payment of future debt
17 service as such issuer of the bonds shall deem appropriate or as
18 otherwise required; and
- 19 (c) The excess in any year, if any, shall be used for the early
20 retirement or defeasement of the bonds described in this section.

21 NEW SECTION. **Sec. 303.** A new section is added to chapter 36.100
22 RCW to read as follows:

23 (1) The major facilities account shall be used for the purpose of
24 funding:

- 25 (a) The costs of modernization, improvements, and renovations of
26 sports facilities, recreational facilities, youth or amateur sports
27 facilities, entertainment facilities, convention facilities, and
28 regional centers located within the county;
- 29 (b) The costs of issuance and debt service of any bonds issued the
30 proceeds of which are used to pay the costs described in (a) of this
31 subsection, or any other bonds used to refinance such bonds; and
- 32 (c) The costs of operation of any public authority which owns and
33 operates such facilities.

34 (2) The application, allocation, timing, and use of any funds in
35 the major facilities account shall be in the discretion of the
36 legislative authority of the county.

