S-3140.1

SENATE BILL 6598

State of Washington 60th Legislature 2008 Regular Session

By Senators Regala and Kastama

Read first time 01/18/08. Referred to Committee on Natural Resources, Ocean & Recreation.

- AN ACT Relating to local retail sales and use tax for parks and recreation, trails, and open space allocation; and adding a new section
- 3 to chapter 82.14 RCW.
- 4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:
- 5 <u>NEW SECTION.</u> **Sec. 1.** A new section is added to chapter 82.14 RCW 6 to read as follows:
- 7 (1) Upon the joint request of a metropolitan park district, a city 8 with a population of more than one hundred fifty thousand, and a county legislative authority in a county with a national park and a population 9 10 of more than five hundred thousand and less than one million five hundred thousand, the county shall submit an authorizing proposition to 11 12 the county voters, fixing and imposing a sales and use tax in accordance with this chapter for the purposes designated in subsection 13 (4) of this section and identified in the joint request. 14 proposition must be placed on a ballot for a special or general 15 election to be held no later than one year after the date of the joint 16 17 request.
- 18 (2) The proposition is approved if it receives the votes of a 19 majority of those voting on the proposition.

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(3) The tax authorized in this section is in addition to any other taxes authorized by law and shall be collected from those persons who are taxable by the state under chapters 82.08 and 82.12 RCW upon the occurrence of any taxable event within the county. The rate of tax shall equal no more than one-tenth of one percent of the selling price in the case of a sales tax, or value of the article used, in the case of a use tax.

- (4) Moneys received from any tax imposed under this section shall be used solely for the purpose of providing funds for:
- (a) Costs associated with financing, design, acquisition, construction, equipping, operating, maintaining, remodeling, repairing, reequipping, or improvement of trails, parks, and recreation;
- (b) Costs associated with allocating grants to build, acquire, and maintain part of an interconnecting trail system;
 - (c) Costs associated with purchasing open space; or
- (d) Those costs under (a), (b), and (c) of this subsection and costs related to parks located within a county described under subsection (1) of this section.
- (5) If the joint request and the authorizing proposition include provisions for funding those costs included within subsection (4)(d) of this section, the tax revenues authorized by this section shall be allocated annually as follows:
- (a) Thirty percent to any metropolitan park district, which district contains a city with a population of more than one hundred seventy thousand persons. Moneys received under this subsection (5)(a) may not be used to replace or supplant existing per capita funding from a city with a population of more than one hundred thousand persons;
- (b) Forty percent to be distributed to the county. Moneys received under this subsection (5)(b) by a county may not be used to replace or supplant existing per capita funding;
- (c) Twenty percent to a grant program for cities, towns, and communities established in subsection (1) of this section to build, acquire, and maintain part of an interconnecting trail system; and
- (d) Ten percent to open space allocation to be administered using the priorities and selection process established by the county's conservation futures program as authorized under RCW 84.34.210 and 84.34.220.

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(6) Funds shall be distributed annually by the county treasurer to the county in the manner set out in subsection (5)(b) of this section.

- (7) Funds shall be distributed annually by the county treasurer to the metropolitan park district in the manner provided in subsection (5)(a) of this section.
- (8) Prior to the expenditure of any funds received by the county under subsection (5)(c) of this section, a community trail advisory authority shall establish a grant program that considers trail needs in cities and towns with populations under one hundred seventy thousand persons and metropolitan park districts not included in subsection (5)(a) of this section.
- (a) The community trail advisory authority shall have seven members composed of elected officials, of which three members are appointed from city councils of cities with populations over fifteen thousand persons and three members appointed from cities with populations smaller than fifteen thousand persons. One member will be appointed from one of the metropolitan park districts.
- (b) An existing representative body of city and town elected officials, which is established by an interlocal agreement to represent sixty of the cities in the county will appoint the community trail advisory authority members from names submitted by the cities, towns, and metropolitan park districts. The length of terms for the authority members shall be three years.
- (c) The county department that administers parks and recreation in a county in which the proposition provided for in subsection (1) of this section has been approved by the voters will administer the grant program by advertising for grants, and will assist the community trail advisory authority in setting guidelines and priorities. The county department will recover its administration costs for this program from the money allocated in subsection (5)(c) of this section.
- 31 (d) Excess funds not distributed on an annual basis may be 32 accumulated for proceeding grant cycles.

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