
ENGROSSED SUBSTITUTE HOUSE BILL 2912

State of Washington

61st Legislature

2010 Regular Session

By House Finance (originally sponsored by Representatives Quall, Carlyle, O'Brien, Ericks, Dunshee, Sullivan, Blake, Jacks, Hunter, and Maxwell)

READ FIRST TIME 02/09/10.

1 AN ACT Relating to modifying local excise taxes in counties that
2 have pledged lodging tax revenues for the payment of bonds prior to
3 June 26, 1975; amending RCW 67.28.180, 82.14.0485, 82.14.049,
4 82.14.0494, 82.14.360, 36.38.010, and 36.100.220; adding a new section
5 to chapter 67.28 RCW; and providing an effective date.

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

7 **Sec. 1.** RCW 67.28.180 and 2007 c 189 s 1 are each amended to read
8 as follows:

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

14 (2) Any levy authorized by this section (~~shall be~~) is subject to
15 the following:

16 (a) Any county ordinance or resolution adopted pursuant to this
17 section (~~shall~~) must contain, in addition to all other provisions
18 required to conform to this chapter, a provision allowing a credit

1 against the county tax for the full amount of any city tax imposed
2 pursuant to this section upon the same taxable event.

3 (b)(i) In the event that any county has levied the tax authorized
4 by this section and has, prior to June 26, 1975, either pledged the tax
5 revenues for payment of principal and interest on city revenue or
6 general obligation bonds authorized and issued pursuant to RCW
7 67.28.150 through 67.28.160 or has authorized and issued revenue or
8 general obligation bonds pursuant to the provisions of RCW 67.28.150
9 through 67.28.160, such county (~~shall be~~) is exempt from the
10 provisions of (a) of this subsection, to the extent that the tax
11 revenues are pledged for payment of principal and interest on bonds
12 issued at any time pursuant to the provisions of RCW 67.28.150 through
13 67.28.160(~~: PROVIDED, That~~). However, so much of (~~such~~) the
14 pledged tax revenues, together with any investment earnings thereon,
15 not immediately necessary for actual payment of principal and interest
16 on such bonds may be used: (~~(+i+)~~) (A) In any county with a population
17 of one million five hundred thousand or more, for repayment either of
18 limited tax levy general obligation bonds or of any county fund or
19 account from which a loan was made, the proceeds from the bonds or loan
20 being used to pay for constructing, installing, improving, and
21 equipping stadium capital improvement projects, and to pay for any
22 engineering, planning, financial, legal and professional services
23 incident to the development of such stadium capital improvement
24 projects, regardless of the date the debt for such capital improvement
25 projects was or may be incurred; (~~(+i+)~~) (B) in any county with a
26 population of one million five hundred thousand or more, for repayment
27 or refinancing of bonded indebtedness incurred prior to January 1,
28 1997, for any purpose authorized by this section or relating to stadium
29 repairs or rehabilitation, including but not limited to the cost of
30 settling legal claims, reimbursing operating funds, interest payments
31 on short-term loans, and any other purpose for which such debt has been
32 incurred if the county has created a public stadium authority to
33 develop a stadium and exhibition center under RCW 36.102.030; or
34 (~~(+iii+)~~) (C) in other counties, for county-owned facilities for
35 agricultural promotion until January 1, 2009, and thereafter for any
36 purpose authorized in this chapter.

37 (ii) A county is exempt under this subsection with respect to city
38 revenue or general obligation bonds issued after April 1, 1991, only if

1 such bonds mature before January 1, 2013. A county with a population
2 of one million five hundred thousand or more is exempt under (a) of
3 this subsection until January 1, 2021. If any county located east of
4 the crest of the Cascade mountains has levied the tax authorized by
5 this section and has, prior to June 26, 1975, pledged the tax revenue
6 for payment of principal and interest on city revenue or general
7 obligation bonds, the county is exempt under this subsection with
8 respect to revenue or general obligation bonds issued after January 1,
9 2007, only if the bonds mature before January 1, 2021. Such a county
10 may only use funds under this subsection (2)(b) for constructing or
11 improving facilities authorized under this chapter, including county-
12 owned facilities for agricultural promotion, and must perform an annual
13 financial audit of organizations receiving funding on the use of the
14 funds.

15 (iii) As used in this subsection (2)(b), "capital improvement
16 projects" may include, but not be limited to a stadium restaurant
17 facility, restroom facilities, artificial turf system, seating
18 facilities, parking facilities and scoreboard and information system
19 adjacent to or within a county owned stadium, together with equipment,
20 utilities, accessories and appurtenances necessary thereto. The
21 stadium restaurant authorized by this subsection (2)(b) (~~shall~~) must
22 be operated by a private concessionaire under a contract with the
23 county.

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

27 (~~ii) ((If bonds have been issued under RCW 43.99N.020 and any~~
28 ~~necessary property transfers have been made under RCW 36.102.100,))~~ No
29 city within a county with a population of one million five hundred
30 thousand or more may levy the tax authorized by this section (~~before~~
31 January 1, 2021)).

32 (iii) However, in the event that any city in a county described in
33 (c)(i) or (ii) of this subsection (2)((e)) has levied the tax
34 authorized by this section and has, prior to June 26, 1975, authorized
35 and issued revenue or general obligation bonds pursuant to the
36 provisions of RCW 67.28.150 through 67.28.160, such city may levy the
37 tax so long as the tax revenues are pledged for payment of principal

1 and interest on bonds issued at any time pursuant to the provisions of
2 RCW 67.28.150 through 67.28.160.

3 (3) Any levy authorized by this section by a county that has
4 (~~levied the tax authorized by this section and has, prior to June 26,~~
5 ~~1975, either pledged the tax revenues for payment of principal and~~
6 ~~interest on city revenue or general obligation bonds authorized and~~
7 ~~issued pursuant to RCW 67.28.150 through 67.28.160 or has authorized~~
8 ~~and issued revenue or general obligation bonds pursuant to the~~
9 ~~provisions of RCW 67.28.150 through 67.28.160 shall be~~) a population
10 of one million five hundred thousand or more is subject to the
11 following:

12 (a) Taxes collected under this section in any calendar year before
13 2013 in excess of five million three hundred thousand dollars (~~shall~~)
14 may only be used as follows:

15 (i) (~~Seventy five percent from January 1, 1992, through December~~
16 ~~31, 2000, and~~) Seventy percent from January 1, 2001, through December
17 31, 2012, for art museums, heritage and preservation programs, cultural
18 museums, heritage museums, the arts, and the performing arts. Moneys
19 spent under this subsection (3)(a)(i) (~~shall~~) must be used for the
20 purposes of this subsection (3)(a)(i) in all parts of the county.

21 (ii) (~~Twenty five percent from January 1, 1992, through December~~
22 ~~31, 2000, and~~) Thirty percent from January 1, 2001, through December
23 31, 2012, for the following purposes and in a manner reflecting the
24 following order of priority: Stadium purposes as authorized under
25 subsection (2)(b) of this section; acquisition of open space lands;
26 youth sports activities; and tourism promotion. If all or part of the
27 debt on the stadium is refinanced, all revenues under this subsection
28 (3)(a)(ii) (~~shall~~) must be used to retire the debt.

29 (b) From January 1, 2013, through December 31, 2015, (~~in a county~~
30 ~~with a population of one million or more,~~) all revenues under this
31 section shall be used to retire the debt on the stadium, or deposited
32 in the stadium and exhibition center account under RCW 43.99N.060 after
33 the debt on the stadium is retired. On and after the date the debt on
34 the stadium is retired, and through December 31, 2015, one-half of the
35 revenues under this section in a county of one million five hundred
36 thousand or more must be deposited in the arts and cultural account
37 under (d)(i) of this subsection, and the remainder of the revenues must

1 be deposited in the affordable workforce housing account under (d)(ii)
2 of this subsection.

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

7 (~~(At least seventy percent of moneys spent under (a)(i) of this~~
8 ~~subsection for the period January 1, 1992, through December 31, 2000,~~
9 ~~shall be used only for the purchase, design, construction, and~~
10 ~~remodeling of performing arts, visual arts, heritage, and cultural~~
11 ~~facilities, and for the purchase of fixed assets that will benefit art,~~
12 ~~heritage, and cultural organizations. For purposes of this subsection,~~
13 ~~fixed assets are tangible objects such as machinery and other equipment~~
14 ~~intended to be held or used for ten years or more. Moneys received~~
15 ~~under this subsection (3)(d) may be used for payment of principal and~~
16 ~~interest on bonds issued for capital projects. Qualifying~~
17 ~~organizations receiving moneys under this subsection (3)(d) must be~~
18 ~~financially stable and have at least the following:~~

19 ~~(i) A legally constituted and working board of directors;~~
20 ~~(ii) A record of artistic, heritage, or cultural accomplishments;~~
21 ~~(iii) Been in existence and operating for at least two years;~~
22 ~~(iv) Demonstrated ability to maintain net current liabilities at~~
23 ~~less than thirty percent of general operating expenses;~~
24 ~~(v) Demonstrated ability to sustain operational capacity subsequent~~
25 ~~to completion of projects or purchase of machinery and equipment; and~~
26 ~~(vi) Evidence that there has been independent financial review of~~
27 ~~the organization.)) On and after January 1, 2021, revenues under this
28 section in a county of one million five hundred thousand or more must
29 be deposited as follows:~~

30 (i) At least thirty-seven and one-half percent of the revenues
31 shall be deposited in an arts and cultural account. The account may
32 only be used for the purposes of (a)(i) of this subsection.

33 (ii) At least thirty-seven and one-half percent of the revenues
34 shall be deposited in an affordable workforce housing account for the
35 purposes of distributions to nonprofit organizations or public housing
36 authorities for affordable workforce housing near or at transit
37 stations. For the purposes of this section, "affordable workforce
38 housing" means housing for a single person, family, or unrelated

1 persons living together whose income is at or below eighty percent of
2 the median income, adjusted for household size, for the county where
3 the housing is located. These funds may only be used to fund the
4 portions of affordable workforce housing projects that are to be
5 occupied by households earning less than eighty percent of area median
6 income. These funds may be used as a subsidy under the Washington
7 works housing program created in RCW 43.180.160(2)(a) (section 2,
8 chapter ... (ESHB 2753), Laws of 2010).

9 (iii) The balance of the revenues must be deposited in a special
10 purposes account under subsection (5) of this section.

11 (e) At least forty percent of the revenues distributed pursuant to
12 (a)(i) of this subsection for the period January 1, 2001, through
13 ~~((December 31, 2012, shall be deposited in an account and shall be used~~
14 ~~to establish an endowment. Principal in the account shall remain~~
15 ~~permanent and irreducible. The earnings from investments of balances~~
16 ~~in the account may only be used for the purposes of (a)(i) of this~~
17 ~~subsection)) the effective date of this act shall be deposited in an~~
18 arts and cultural account under (d)(i) of this subsection.

19 (f) School districts and schools ~~((shall))~~ may not receive revenues
20 distributed pursuant to (a)(i) of this subsection.

21 (g) Moneys distributed to art museums, cultural museums, heritage
22 museums, the arts, and the performing arts, and moneys distributed for
23 tourism promotion ~~((shall be))~~ are in addition to and may not be used
24 to replace or supplant any other funding by the legislative body of the
25 county.

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

34 (i) No taxes collected under this section may be used for the
35 operation or maintenance of a public stadium that is financed directly
36 or indirectly by bonds to which the tax is pledged. Expenditures for
37 operation or maintenance include all expenditures other than

1 expenditures that directly result in new fixed assets or that directly
2 increase the capacity, life span, or operating economy of existing
3 fixed assets.

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

9 (k) If a substantial part of the operation and management of a
10 public stadium that is financed directly or indirectly by bonds to
11 which the tax is pledged is performed by a nonpublic entity or if a
12 public stadium is sold that is financed directly or indirectly by bonds
13 to which the tax is pledged, any bonds to which the tax is pledged
14 (~~shall~~) must be retired. This subsection (3)(k) does not apply in
15 respect to a public stadium under chapter 36.102 RCW transferred to,
16 owned by, or constructed by a public facilities district under chapter
17 36.100 RCW or a stadium and exhibition center.

18 (l) The county (~~shall~~) may 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) does not apply to contracts in
24 existence on April 1, 1986.

25 (m) Notwithstanding the distributions under (b) and (c) of this
26 subsection, from January 1, 2013, through December 31, 2015, taxes
27 derived from the exemption provided in subsection (2)(b)(ii) of this
28 section for counties with a population of one million five hundred
29 thousand or more must be used to retire the debt on the stadium as
30 provided in (b) of this subsection and deposited in the special
31 purposes account created in subsection (5) of this section thereafter.

32 (4) If a court of competent jurisdiction declares any provision of
33 (~~this~~) subsection (3) of this section invalid, then that invalid
34 provision (~~shall be~~) is null and void and the remainder of this
35 section is not affected.

36 (5)(a) Except as provided in subsection (2) of this section, money
37 deposited in a special purposes account under this section may be used
38 only for one or more of the following purposes within the county:

- 1 (i) Funding nonprofit organizations providing public health
- 2 services;
- 3 (ii) Funding nonprofit organizations providing human service
- 4 programs;
- 5 (iii) Funding tourism promotion as defined in RCW 67.28.080;
- 6 (iv) Funding youth or amateur sports activities or facilities;
- 7 (v) Funding regional centers;
- 8 (vi) Funding performing arts centers; or
- 9 (vii) Funding community preservation and development authorities
- 10 created in chapter 43.167 RCW.
- 11 (b) Beginning in calendar year 2012, an amount equal to one dollar
- 12 for each admission to any commercial event at a stadium developed by a
- 13 public facilities district under chapter 36.100 RCW or a stadium and
- 14 exhibition center developed by a public stadium authority under chapter
- 15 36.102 RCW, shall be deposited into the community preservation and
- 16 development authority account created in RCW 43.167.040.
- 17 (c) Between January 1, 2012, and January 1, 2021, eight million
- 18 four hundred thousand dollars must be transferred annually to the
- 19 affordable workforce housing account described in subsection (3)(d)(ii)
- 20 of this section.

21 **Sec. 2.** RCW 82.14.049 and 2008 c 264 s 4 are each amended to read
22 as follows:

23 The legislative authority of any county may impose a sales and use
24 tax, in addition to the tax authorized by RCW 82.14.030, upon retail
25 car rentals within the county that are taxable by the state under
26 chapters 82.08 and 82.12 RCW. The rate of tax (~~shall be~~) is one
27 percent of the selling price in the case of a sales tax or rental value
28 of the vehicle in the case of a use tax. Proceeds of the tax (~~shall~~)
29 may not be used to subsidize any professional sports team and (~~shall~~)
30 must be used solely for the following purposes:

- 31 (1) Acquiring, constructing, maintaining, or operating public
- 32 sports stadium facilities;
- 33 (2) Engineering, planning, financial, legal, or professional
- 34 services incidental to public sports stadium facilities;
- 35 (3) Youth or amateur sport activities or facilities; (~~or~~)
- 36 (4) Debt or refinancing debt issued for the purposes of subsection
- 37 (1) of this section; or

1 (5) For deposit into a special purposes account under RCW
2 67.28.180(5).

3 In a county with a population less than one million five hundred
4 thousand, at least seventy-five percent of the tax imposed under this
5 section shall be used for the purposes of subsections (1), (2), and (4)
6 of this section. In a county of one million five hundred thousand or
7 more, at least seventy-five percent of the tax imposed under this
8 section shall be used to retire the debt on the stadium under RCW
9 67.28.180(2)(b)(ii), until that debt is fully retired, and at least
10 seventy-five percent must be deposited under subsection (5) of this
11 section after the debt is fully retired.

12 **Sec. 3.** RCW 82.14.360 and 2008 c 86 s 104 are each amended to read
13 as follows:

14 (1) The legislative authority of a county with a population of one
15 million five hundred thousand or more may impose a special stadium
16 sales and use tax upon the retail sale or use within the county by
17 restaurants, taverns, and bars of food and beverages that are taxable
18 by the state under chapters 82.08 and 82.12 RCW. The rate of the tax
19 (~~shall~~) may not exceed five-tenths of one percent of the selling
20 price in the case of a sales tax, or value of the article used in the
21 case of a use tax. The tax authorized under this subsection is in
22 addition to any other taxes authorized by law and (~~shall~~) may not be
23 credited against any other tax imposed upon the same taxable event. As
24 used in this section, "restaurant" does not include grocery stores,
25 mini-markets, or convenience stores. A county may not impose the tax
26 authorized in this subsection after December 31, 2015.

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

36 (3)(a) Except as provided in (b) of this subsection, the revenue
37 from the taxes imposed under the authority of this section (~~shall~~)

1 must be used for the purpose of principal and interest payments on
2 bonds, issued by the county, to acquire, construct, own, remodel,
3 maintain, equip, reequip, repair, and operate a baseball stadium.
4 Revenues from the taxes authorized in this section may be used for
5 design and other preconstruction costs of the baseball stadium until
6 bonds are issued for the baseball stadium. The county (~~shall~~) must
7 issue bonds, in an amount determined to be necessary by the public
8 facilities district, for the district to acquire, construct, own, and
9 equip the baseball stadium. The county shall have no obligation to
10 issue bonds in an amount greater than that which would be supported by
11 the tax revenues under this section, RCW 82.14.0485, and 36.38.010(4)
12 (a) and (b). If the revenue from the taxes imposed under the authority
13 of this section exceeds the amount needed for such principal and
14 interest payments in any year, the excess shall be used solely:

15 (~~(a)~~) (i) For early retirement of the bonds issued for the
16 baseball stadium; and

17 (~~(b)~~) (ii) If the revenue from the taxes imposed under this
18 section exceeds the amount needed for the purposes in (a)(i) of this
19 subsection in any year, the excess (~~shall~~) must be placed in a
20 contingency fund which may only be used to pay unanticipated capital
21 costs on the baseball stadium, excluding any cost overruns on initial
22 construction.

23 (b) After the bonds issued for the construction of the baseball
24 stadium are retired, the revenue from the taxes imposed under the
25 authority of this section must be deposited in the special purposes
26 account under RCW 67.28.180(5).

27 (4) The proceeds of any bonds issued for the baseball stadium
28 (~~shall~~) must be provided to the district.

29 (5) As used in this section, "baseball stadium" means "baseball
30 stadium" as defined in RCW 82.14.0485.

31 (6) The (~~taxes~~) tax imposed under subsection (2) of this section
32 (~~shall~~) expires (~~(when the bonds issued for the construction of the~~
33 ~~baseball stadium are retired, but not later than twenty years after the~~
34 ~~taxes are first collected)~~) on the first day that the tax under RCW
35 82.14.390 is not imposed anywhere in the state.

36 **Sec. 4.** RCW 36.38.010 and 1999 c 165 s 20 are each amended to read
37 as follows:

1 (1) Any county may by ordinance enacted by its county legislative
2 authority, levy and fix a tax of not more than one cent on twenty cents
3 or fraction thereof to be paid for county purposes by persons who pay
4 an admission charge to any place, including a tax on persons who are
5 admitted free of charge or at reduced rates to any place for which
6 other persons pay a charge or a regular higher charge for the same or
7 similar privileges or accommodations; and require that one who receives
8 any admission charge to any place (~~shall~~) must collect and remit the
9 tax to the county treasurer of the county(~~(:—PROVIDED,—)~~). However, no
10 county (~~shall~~) may impose such tax on persons paying an admission to
11 any activity of any elementary or secondary school or any public
12 facility of a public facility district under chapter 35.57 or 36.100
13 RCW for which a tax is imposed under RCW 35.57.100 or 36.100.210.

14 (2) As used in this chapter, the term "admission charge" includes
15 a charge made for season tickets or subscriptions, a cover charge, or
16 a charge made for use of seats and tables, reserved or otherwise, and
17 other similar accommodations; a charge made for food and refreshments
18 in any place where any free entertainment, recreation, or amusement is
19 provided; a charge made for rental or use of equipment or facilities
20 for purpose of recreation or amusement, and where the rental of the
21 equipment or facilities is necessary to the enjoyment of a privilege
22 for which a general admission is charged, the combined charges
23 (~~shall~~) must be considered as the admission charge. (~~It shall~~)
24 Admission charge also includes any automobile parking charge where the
25 amount of (~~such~~) the charge is determined according to the number of
26 passengers in any automobile.

27 (3) Subject to subsections (4) and (5) of this section, the tax
28 (~~herein~~) authorized (~~shall~~) in this section is not (~~be~~) exclusive
29 and (~~shall~~) does not prevent any city or town within the taxing
30 county, when authorized by law, from imposing within its corporate
31 limits a tax of the same or similar kind(~~(:—PROVIDED,—That)~~).
32 However, whenever the same or similar kind of tax is imposed by any
33 such city or town, no such tax (~~shall~~) may be levied within the
34 corporate limits of such city or town by the county.

35 (4) Notwithstanding subsection (3) of this section, the legislative
36 authority of a county with a population of one million or more may
37 exclusively levy taxes on events in baseball stadiums constructed on or

1 after January 1, 1995, that are owned by a public facilities district
2 under chapter 36.100 RCW and that have seating capacities over forty
3 thousand at the rates of:

4 (a) Not more than one cent on twenty cents or fraction thereof, to
5 be used for the purpose of paying the principal and interest payments
6 on bonds issued by a county to construct a baseball stadium as defined
7 in RCW 82.14.0485. If the revenue from the tax exceeds the amount
8 needed for that purpose, the excess (~~shall~~) must be placed in a
9 contingency fund which (~~may only~~) must be used (~~to pay unanticipated~~
10 ~~capital costs on the baseball stadium, excluding any cost overruns on~~
11 ~~initial construction~~) exclusively by the public facilities district to
12 fund repair, reequipping, and capital improvement of the baseball
13 stadium; and

14 (b) Not more than one cent on twenty cents or fraction thereof, to
15 be used for the purpose of paying the principal and interest payments
16 on bonds issued by a county to construct a baseball stadium as defined
17 in RCW 82.14.0485. The tax imposed under this subsection (4)(b)
18 (~~shall~~) expires when the bonds issued for the construction of the
19 baseball stadium are retired, but not later than twenty years after the
20 tax is first collected.

21 (5) Notwithstanding subsection (3) of this section, the legislative
22 authority of a county that has created a public stadium authority to
23 develop a stadium and exhibition center under RCW 36.102.050 may levy
24 and fix a tax on charges for admission to events in a stadium and
25 exhibition center, as defined in RCW 36.102.010, constructed in the
26 county on or after January 1, 1998, that is owned by a public stadium
27 authority under chapter 36.102 RCW. The tax (~~shall be~~) is exclusive
28 and (~~shall~~) precludes the city or town within which the stadium and
29 exhibition center is located from imposing a tax of the same or similar
30 kind on charges for admission to events in the stadium and exhibition
31 center, and (~~shall~~) precludes the imposition of a general county
32 admissions tax on charges for admission to events in the stadium and
33 exhibition center. For the purposes of this subsection, "charges for
34 admission to events" means only the actual admission charge, exclusive
35 of taxes and service charges and the value of any other benefit
36 conferred by the admission. The tax authorized under this subsection
37 (~~shall~~) must be at the rate of not more than one cent on ten cents or
38 fraction thereof. Revenues collected under this subsection (~~shall~~)

1 must be deposited in the stadium and exhibition center account under
2 RCW 43.99N.060 until the bonds issued under RCW 43.99N.020 for the
3 construction of the stadium and exhibition center are retired. After
4 the bonds issued for the construction of the stadium and exhibition
5 center are retired, the tax authorized under this section (~~shall~~)
6 must be used exclusively to fund repair, reequipping, and capital
7 improvement of the stadium and exhibition center. The tax under this
8 subsection may be levied upon the first use of any part of the stadium
9 and exhibition center but (~~shall~~) may not be collected at any
10 facility already in operation as of July 17, 1997.

11 **Sec. 5.** RCW 36.100.220 and 1999 c 165 s 18 are each amended to
12 read as follows:

13 A public facility district may levy and fix a tax on any vehicle
14 parking charges imposed at any parking facility that is owned or leased
15 by the public facility district as part of a regional center, as
16 defined in RCW 35.57.020, or a baseball stadium, as defined in RCW
17 82.14.0485. No county (~~or~~), city, or town within which the regional
18 center or baseball stadium is located may impose a tax of the same or
19 similar kind on any vehicle parking charges at the facility. For the
20 purposes of this section, "vehicle parking charges" means only the
21 actual parking charges exclusive of taxes and service charges and the
22 value of any other benefit conferred. The tax authorized under this
23 section (~~shall~~) must be at the rate of not more than ten percent.
24 The tax authorized by this section with respect to a parking facility
25 associated with a baseball stadium must be used exclusively to fund
26 repair, reequipping, and capital improvement of the baseball stadium,
27 and is not subject to the requirements of RCW 36.100.010(4).

28 NEW SECTION. **Sec. 6.** This act takes effect July 1, 2010.

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