
ENGROSSED SUBSTITUTE SENATE BILL 5914

State of Washington

54th Legislature

1995 Regular Session

By Senate Committee on Ways & Means (originally sponsored by Senators Prentice, Heavey, Deccio and Finkbeiner)

Read first time 03/06/95.

1 AN ACT Relating to financing of public stadium, convention,
2 performing arts, visual arts, and other tourism facilities; adding a
3 new section to chapter 82.14 RCW; providing an effective date; and
4 declaring an emergency.

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

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

8 (1) Subject to subsections (2) and (3) of this section, the
9 legislative authority of any county or any city may fix and impose a
10 sales and use tax in accordance with the terms of this chapter. The
11 tax authorized in this section shall be in addition to any other taxes
12 authorized by law and shall be collected from those persons who are
13 taxable by the state pursuant to chapters 82.08 and 82.12 RCW upon the
14 occurrence of any taxable event within such county or city. The rate
15 of tax shall be up to but not exceeding one-tenth of one percent of the
16 selling price, in the case of a sales tax, or value of the article
17 used, in the case of a use tax. The maximum rate of tax under this
18 section, section 1, chapter ... (Substitute Senate Bill No. 5943), Laws

1 of 1995, and section 1, chapter ... (Substitute Senate Bill No. 6049),
2 Laws of 1995 shall not exceed one-tenth of one percent.

3 (2) No city may impose the tax under this section unless the county
4 legislative authority waives its right to levy a tax under this section
5 in that city. If the county legislative authority waives its right to
6 levy the tax in that city, the city tax shall be a credit against any
7 county tax under this section.

8 (3) No county or city may impose the tax under subsection (1) of
9 this section unless the tax is first approved by a majority of the
10 voters voting on the proposition to impose the tax.

11 (4) Moneys received from any tax imposed under this section shall
12 be used exclusively for the following purposes:

13 (a) The purposes authorized in RCW 67.28.210, including the repair
14 and reconstruction of a county-owned stadium with a seating capacity of
15 forty-five thousand or more;

16 (b) For the purpose of paying all or any part of the cost
17 associated with: The financing, design, acquisition, construction,
18 equipping, operating, maintaining, and reequipping of convention center
19 facilities under chapter 67.40 RCW related to the expansion recommended
20 by the convention center expansion and city facilities task force
21 created under section 148, chapter 6, Laws of 1994 sp. sess.; the
22 acquisition, construction, and relocation costs of replacement housing;
23 and the repayment of loans and advances from the state, including loans
24 authorized previously under this chapter, or to pay or secure the
25 payment of all or part of the principal of or interest on any state
26 bonds issued for purposes authorized under chapter 67.40 RCW; and

27 (c) Paying all or any part of the cost of the siting, acquisition,
28 and construction of a major league baseball stadium.

29 Revenues under this section may be used for facilities in other
30 counties pursuant to an interlocal agreement under chapter 39.34 RCW.

31 (5) As used in this section, "city" means any city or town.

32 NEW SECTION. **Sec. 2.** This act is necessary for the immediate
33 preservation of the public peace, health, or safety, or support of the
34 state government and its existing public institutions, and shall take
35 effect July 1, 1995.

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