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SENATE BILL 6049

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State of Washington

54th Legislature

1995 Regular Session

By Senators Prentice, Finkbeiner, Snyder and Pelz

Read first time 03/01/95. Referred to Committee on Ways & Means.

1 AN ACT Relating to financing of public stadiums used by  
2 professional sports teams; adding a new section to chapter 36.38 RCW;  
3 adding a new section to chapter 82.14 RCW; adding a new section to  
4 chapter 67.70 RCW; adding a new section to chapter 82.08 RCW; adding a  
5 new section to chapter 82.12 RCW; creating a new section; providing an  
6 effective date; and declaring an emergency.

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

8 NEW SECTION. **Sec. 1.** Baseball has its roots in the beginnings of  
9 our country's history and reminds us of the qualities that make our  
10 country great. It requires individual excellence and teamwork,  
11 strength and finesse in balance, and courage; qualities that we  
12 encourage in our citizenry in general and our young people in  
13 particular. Major league baseball provides an identity to a community  
14 and brings a community together. Major league baseball teams must be  
15 able to compete in an international marketplace in which small market  
16 teams can survive only by offering high quality performance on the  
17 field and high quality facilities for the comfort of the fans.

1        NEW SECTION.    **Sec. 2.**    A new section is added to chapter 36.38 RCW  
2 to read as follows:

3        (1) The legislative body of a county with a population of one  
4 million or more may collect an admissions tax, equal to five percent of  
5 the admission charged, from persons who pay an admission charge to any  
6 place, except that the county shall not collect the admissions tax  
7 under this section on events in stadiums that are owned by county  
8 governments and that have seating capacities over forty-five thousand.

9        (2) The tax shall be remitted to the county treasurer of the  
10 county. The revenue from such tax may only be used for the purpose of  
11 paying all or any part of the cost of the siting, acquisition, and  
12 construction of a major league baseball stadium by the county.

13        (3) No county shall impose such tax on persons paying an admission  
14 to any activity of any elementary or secondary school.

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

27        (5) The legislative authority of the county may establish  
28 reasonable exemptions and regulations as may be necessary for the levy  
29 of the tax.

30        (6) The tax authorized by this section is in addition to any other  
31 tax authorized by law.

32        NEW SECTION.    **Sec. 3.**    A new section is added to chapter 82.14 RCW  
33 to read as follows:

34        The legislative authority of a county with a population of one  
35 million or more may by resolution or ordinance impose a sales and use  
36 tax, in addition to the tax authorized by RCW 82.14.030 and 82.14.049,  
37 upon retail car rentals within the county that are taxable by the state  
38 under chapters 82.08 and 82.12 RCW. The rate of tax shall be five

1 percent of the selling price in the case of a sales tax or rental value  
2 of the vehicle in the case of a use tax. Any seller, as defined in RCW  
3 82.08.010, who is required to collect any tax under this section for  
4 any county shall pay over such tax to the county and such tax shall be  
5 deducted from the amount of tax such seller would otherwise be required  
6 to collect and pay over to the department of revenue under chapter  
7 82.08 RCW. All taxes levied and collected under this section shall be  
8 credited to a special fund in the treasury of the county and such taxes  
9 shall be levied only for the purpose of paying all or any part of the  
10 cost of the siting, acquisition, and construction of a major league  
11 baseball stadium by the county.

12 NEW SECTION. **Sec. 4.** A new section is added to chapter 67.70 RCW  
13 to read as follows:

14 (1) In addition to other powers and duties enumerated in this  
15 section, the director shall four times each year authorize and conduct  
16 an instant ticket game specifically designed for baseball. The  
17 proceeds of these four games, minus reasonable cost of administration,  
18 shall be deposited into the baseball stadium construction account,  
19 hereby created in the custody of the state treasurer. The state  
20 treasurer shall make quarterly disbursements to counties of over one  
21 million that are engaged in siting, acquisition, and construction of a  
22 major league baseball stadium. Disbursements shall be used only for  
23 the purpose of paying all or any part of the cost of the siting,  
24 acquisition, and construction of a major league baseball stadium by the  
25 county. To be eligible to receive disbursements under this section a  
26 county must evidence intent to build a stadium through the adoption of  
27 a resolution and must establish that it is obligated and committed to  
28 the project.

29 (2) "Instant game" means a game in which a ticket is purchased and  
30 upon removal of a latex covering on the front of the ticket, the ticket  
31 bearer determines his or her winnings, if any.

32 NEW SECTION. **Sec. 5.** A new section is added to chapter 82.08 RCW  
33 to read as follows:

34 The tax levied by RCW 82.08.020 shall not apply to sales, including  
35 renting and leasing, to or on behalf of a county with a population of  
36 one million or more as a necessary incident to the siting, acquisition,

1 and construction of a major league baseball stadium, including services  
2 and labor rendered and tangible personal property consumed.

3 NEW SECTION. **Sec. 6.** A new section is added to chapter 82.12 RCW  
4 to read as follows:

5 The provisions of this chapter shall not apply to the use of  
6 tangible personal property that has been used by or on behalf of a  
7 county with a population of one million or more as a necessary incident  
8 to the siting, acquisition, and construction of a major league baseball  
9 stadium.

10 NEW SECTION. **Sec. 7.** This act is necessary for the immediate  
11 preservation of the public peace, health, or safety, or support of the  
12 state government and its existing public institutions, and shall take  
13 effect July 1, 1995.

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