

FINAL BILL REPORT

ESHB 1547

C 104 L 99

Synopsis as Enacted

Brief Description: Authorizing a sales and use tax for zoo and aquarium purposes.

Sponsors: By House Committee on Local Government (Originally sponsored by Representatives Mitchell, Lantz, Thomas, Dunshee, Campbell, Sullivan, Bush, Kastama, Conway, Scott, Regala, Miloscia, Fisher, McDonald and Huff).

House Committee on Local Government
Senate Committee on State & Local Government

Background:

A metropolitan park district is authorized to manage parks, parkways and boulevards. A metropolitan park district may be created in a city with a population of at least 5,000. One metropolitan park district, the Metropolitan Park District of Tacoma, currently exists in the state.

A metropolitan park district may impose two separate regular property tax levies on all property located in the district: (1) a levy not to exceed \$0.50 per \$1,000 of assessed valuation; and (2) a levy not to exceed \$0.25 per \$1,000 of assessed valuation. The metropolitan park district levies are subject to the constitutional 1 percent limitation on property taxes that applies to all taxing district levies.

Counties are authorized to impose both general and special purpose sales and use taxes. Special purpose sales and use taxes may be imposed for a variety of purposes, including criminal justice, public facilities districts, public sports facilities, and, in distressed counties, public facilities.

Summary:

If a metropolitan park district and a city with a population greater than 150,000 request, the legislative authority of any county with a population greater than 500,000 and fewer than one million may submit a ballot proposition to the voters relating to a new local sales and use tax for zoo and aquarium purposes. The ballot proposition must be submitted to voters no later than one year after request and is approved by majority vote.

The maximum rate for the new local sales and use tax is 1/10 of 1 percent. Revenues may be used only for specified costs related to zoo, aquarium and wildlife

preservation and display facilities accredited by the American Zoo and Aquarium Association. Specified costs include finance, design, acquisition, construction, equipment or reequipment, operation, maintenance, remodeling, repair, or improvement of such facilities. The Department of Revenue is required to collect the new tax revenues on the county's behalf at no cost to the county.

When the ballot proposition for the new tax is approved, the county is required to establish a zoo and aquarium advisory authority with the following board members:

- three members appointed by the county legislative authority to represent unincorporated areas;
- two members appointed by the legislative authority of the city with the largest population within the county; and
- two members jointly appointed by the legislative authorities of the remaining cities representing at least sixty percent of the combined populations of those cities.

The board members' terms are specified by the appointing authorities and must be between one and three years.

The zoo and aquarium advisory authority is authorized to expend funds raised by the local sales and use tax consistent with any limitations in the local government agreement which initiated the tax. The zoo and aquarium advisory authority also may exercise the following powers consistent with the local government agreement:

- acquire, construct, expand, improve, replace, repair, maintain and operate zoo, aquarium and wildlife preservation and display facilities;
- regulate use of such facilities;
- participate in legal actions;
- contract with public or private entities for such facilities or their operation; and
- fix rates and charges for use of such facilities.

Votes on Final Passage:

House 82 15
Senate 42 6

Effective: July 25, 1999