
Local Government Committee

BILL ANALYSIS HB 1547

TITLE OF THE BILL: Authorizing a sales and use tax for zoo and aquarium purposes.

WHAT THIS BILL DOES: *Authorizes counties to impose a local sales and use tax for zoo and aquarium purposes.*

SPONSORS: Representatives Mitchell, Lantz, Thomas, Dunshee, Campbell, Sullivan, Bush, Kastama, Conway, Scott, Regala, Miloscia, Fisher, McDonald, and Huff

HEARING DATE: Monday, February 15, 1999

FISCAL NOTE: Not requested.

ANALYSIS PREPARED BY: Caroleen Dineen (786-7156)

BACKGROUND:

A metropolitan park district is authorized to manage parks, parkways and boulevards. One metropolitan park district, the Metropolitan Park District of Tacoma, currently exists in the state.

Metropolitan park districts may be created in cities with a population of at least 5,000. Five separately elected park district commissioners serve six-year staggered terms. The initial boundaries of a metropolitan park district are the city limits, although the park district may later seek to annex adjacent territory.

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. As are other taxing district levies, the metropolitan park district levies are subject to the constitutional 1 percent limitation on property taxes.

Counties are authorized to impose both general and special purpose sales and use taxes. Special purposes 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 the voters no later than one year after the request and is approved by a majority vote.

The maximum rate for the new local sales and use tax is 1/10 of 1%. Revenues from the new tax 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. The specified costs are finance, design, acquisition, construction, equipment or reequipment, operation, maintenance, remodeling, repair, or improvement of such facilities.

When the ballot proposition for the new tax is approved, the county is required to establish a zoo and aquarium advisory authority. The initial zoo and aquarium advisory authority board includes seven members appointed as follows:

- three members appointed by the county legislative authority to represent unincorporated areas;
- two members appointed by the legislative authority of the city within 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 county legislative authority and the legislative authorities of the cities representing at least seventy-five percent of the population can agree to a different number and allocation of board members.

The zoo and aquarium advisory authority is authorized to expend the funds raised by the local sales and use tax. The zoo and aquarium advisory authority is also authorized to:

- 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.