
HOUSE BILL 3105

State of Washington

56th Legislature

2000 Regular Session

By Representatives McDonald, Lantz, Talcott, Bush, Campbell, Huff and Kastama

Read first time 01/31/2000. Referred to Committee on Finance.

1 AN ACT Relating to apportioning a sales and use tax for zoos,
2 aquariums, wildlife preserves, and regional parks; and amending RCW
3 82.14.400.

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

5 **Sec. 1.** RCW 82.14.400 and 1999 c 104 s 1 are each amended to read
6 as follows:

7 (1) Upon the joint request of a metropolitan park district and a
8 city with a population of more than one hundred fifty thousand, a
9 county legislative authority in a county with a population of more than
10 five hundred thousand and less than one million five hundred thousand
11 may submit an authorizing proposition to the county voters, fixing and
12 imposing a sales and use tax in accordance with this chapter for the
13 purposes designated in subsection (~~(3)~~) (4) of this section. Such
14 proposition must be placed on a ballot for a special or general
15 election to be held no later than one year after the date of the joint
16 request.

17 (2) The proposition is approved if it receives the votes of a
18 majority of those voting on the proposition.

1 (3) The tax authorized in this section is in addition to any other
2 taxes authorized by law and shall be collected from those persons who
3 are taxable by the state under chapters 82.08 and 82.12 RCW upon the
4 occurrence of any taxable event within the county. The rate of tax
5 shall equal no more than one-tenth of one percent of the selling price
6 in the case of a sales tax, or value of the article used, in the case
7 of a use tax.

8 (4) Moneys received from any tax imposed under this section shall
9 be used solely for the purpose of providing funds for:

10 (a) Costs associated with financing, design, acquisition,
11 construction, equipping, operating, maintaining, remodeling, repairing,
12 reequipping, or improvement of zoo, aquarium, and wildlife preservation
13 and display facilities that are currently accredited by the American
14 zoo and aquarium association; or

15 (b) Those costs associated with (a) of this subsection and costs
16 related to parks located within a county described in subsection (1) of
17 this section.

18 (5) The department of revenue shall perform the collection of such
19 taxes on behalf of the county at no cost to the county.

20 (6) If the joint request and the authorizing proposition include
21 provisions for funding those costs included within subsection (4)(b) of
22 this section, the tax revenues authorized by this section shall be
23 allocated annually as follows:

24 (a) Fifty percent to the zoo and aquarium advisory authority; and

25 (b) Fifty percent to the county, and its cities and towns, solely
26 for parks, to be distributed on a per capita basis as set out in the
27 most recent population figures for unincorporated and incorporated
28 areas only within that county, as determined by the office of financial
29 management.

30 (7) Funds shall be distributed annually by the county treasurer to
31 the county, and cities and towns located within the county, in the
32 manner set out in subsection (6)(b) of this section.

33 (8) Prior to expenditure of any funds received by the county under
34 subsection (6)(b) of this section, the county shall establish a process
35 which considers needs throughout the unincorporated areas of the county
36 in consultation with community advisory councils established by
37 ordinance.

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