

2 **2SSB 5514** - S AMD 223

3 By Senators Hewitt, Hale and Spanel

4 ADOPTED 04/05/01

5 Beginning on page 6, line 21, strike all of section 4 and insert
6 the following:

7 "**Sec. 4.** RCW 82.14.390 and 1999 c 165 s 13 are each amended to
8 read as follows:

9 (1) Except as provided in subsection (6) of this section, the
10 governing body of a public facilities district created under chapter
11 35.57 or 36.100 RCW before January 1, 2001, that commences construction
12 of a new regional center, or improvement or rehabilitation of an
13 existing new regional center, before January 1, 2003, may impose a
14 sales and use tax in accordance with the terms of this chapter. Except
15 as provided in subsection (6) of this section, the governing body of a
16 public facilities district created under chapter 35.57 or 36.100 RCW
17 after December 31, 2001, that commences construction of a new regional
18 center, or improvement or rehabilitation of an existing new regional
19 center, before January 1, 2004, may impose a sales and use tax in
20 accordance with the terms of this chapter beginning July 1, 2002. The
21 tax is in addition to other taxes authorized by law and shall be
22 collected from those persons who are taxable by the state under
23 chapters 82.08 and 82.12 RCW upon the occurrence of any taxable event
24 within the public facilities district. The rate of tax shall not
25 exceed 0.033 percent of the selling price in the case of a sales tax or
26 value of the article used in the case of a use tax.

27 (2) The tax imposed under subsection (1) of this section shall be
28 deducted from the amount of tax otherwise required to be collected or
29 paid over to the department of revenue under chapter 82.08 or 82.12
30 RCW. The department of revenue shall perform the collection of such
31 taxes on behalf of the county at no cost to the public facilities
32 district.

33 (3) (~~No tax may be collected under this section before August 1,~~
34 ~~2000.~~) The tax imposed in this section shall expire when the bonds
35 issued for the construction of the regional center and related parking

1 facilities are retired, but not more than twenty-five years after the
2 tax is first collected.

3 (4) Moneys collected under this section shall only be used for the
4 purposes set forth in RCW 35.57.020 and must be matched with an amount
5 from other public or private sources equal to thirty-three percent of
6 the amount collected under this section, provided that amounts
7 generated from nonvoter approved taxes authorized under chapter 35.57
8 RCW or nonvoter approved taxes authorized under chapter 36.100 RCW
9 shall not constitute a public or private source. For the purpose of
10 this section, public or private sources includes, but is not limited to
11 cash or in-kind contributions used in all phases of the development or
12 improvement of the regional center, land that is donated and used for
13 the siting of the regional center, cash or in-kind contributions from
14 public or private foundations, or amounts attributed to private sector
15 partners as part of a public and private partnership agreement
16 negotiated by the public facilities district.

17 (5) The combined total tax levied under this section shall not be
18 greater than 0.033 percent. If both a public facilities district
19 created under chapter 35.57 RCW and a public facilities district
20 created under chapter 36.100 RCW impose a tax under this section, the
21 tax imposed by a public facilities district created under chapter 35.57
22 RCW shall be credited against the tax imposed by a public facilities
23 district created under chapter 36.100 RCW.

24 (6) A public facilities district created under chapter 36.100 RCW
25 is not eligible to impose the tax under this section if the legislative
26 authority of the county where the public facilities district is located
27 has imposed a sales and use tax under RCW 82.14.0485 or 82.14.0494."

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