## (DIGEST OF PROPOSED 1ST SUBSTITUTE)

Creates the minor league baseball account in the state treasury. During each fiscal year the state treasurer shall deposit in the minor league baseball account all receipts from the state lottery designated for this account under RCW 67.70.240.

Provides that money in the minor league baseball account shall be distributed only after appropriation, and only to a governmental agency responsible for the operation of a minor league baseball stadium as defined under this act. Money shall be distributed on a per capita basis based on the population of the city in which the minor league baseball stadium is located as determined by the office of financial management on the effective date of this act.

Declares that money distributed from the minor league baseball account shall be used solely for the purpose of paying for the operation, maintenance, repair, rehabilitation, financing, equipping, and reequipping of a minor league baseball stadium and associated parking facilities.

Authorizes the legislative authority of a county in which a minor league baseball team plays in an existing minor league baseball stadium to impose a special stadium sales and use tax upon retail car rentals within the county that are taxable by the state under chapters 82.08 and 82.12 RCW. The rate of the tax shall not exceed two percent of the selling price in the case of a sales tax, or rental value of the vehicle in the case of a use tax.

Authorizes the legislative authority of a city or town in which a minor league baseball team plays in an existing minor league baseball stadium to impose a tax of up to one cent on twenty cents or fraction thereof to be paid by the person who pays an admission charge to the events in the minor league baseball stadium. The tax authorized in this act may also be imposed on any parking charges or fees imposed in parking facilities associated with the minor league baseball stadium.