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HOUSE BILL 1997

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State of Washington

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By Representatives Orwall, Fitzgibbon, Kenney, Goodman, Maxwell, Santos, and Pedersen

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1 AN ACT Relating to providing economic development by funding  
2 tourism promotion, workforce housing, art and heritage programs, and  
3 community development; amending RCW 67.28.180, 82.14.049, 82.14.360,  
4 36.38.010, and 36.100.220; and adding a new section to chapter 67.28  
5 RCW.

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

7 **Sec. 1.** RCW 67.28.180 and 2010 1st sp.s. c 26 s 8 are each amended  
8 to read as follows:

9 (1) Subject to the conditions set forth in subsections (2) and (3)  
10 of this section, the legislative body of any county or any city, is  
11 authorized to levy and collect a special excise tax of not to exceed  
12 two percent on the sale of or charge made for the furnishing of lodging  
13 that is subject to tax under chapter 82.08 RCW.

14 (2) Any levy authorized by this section (~~shall be~~) is subject to  
15 the following:

16 (a) Any county ordinance or resolution adopted pursuant to this  
17 section (~~shall~~) must contain, in addition to all other provisions  
18 required to conform to this chapter, a provision allowing a credit

1 against the county tax for the full amount of any city tax imposed  
2 pursuant to this section upon the same taxable event.

3 (b)(i) In the event that any county has levied the tax authorized  
4 by this section and has, prior to June 26, 1975, either pledged the tax  
5 revenues for payment of principal and interest on city revenue or  
6 general obligation bonds authorized and issued pursuant to RCW  
7 67.28.150 through 67.28.160 or has authorized and issued revenue or  
8 general obligation bonds pursuant to the provisions of RCW 67.28.150  
9 through 67.28.160, such county (~~shall be~~) is exempt from the  
10 provisions of (a) of this subsection, to the extent that the tax  
11 revenues are pledged for payment of principal and interest on bonds  
12 issued at any time pursuant to the provisions of RCW 67.28.150 through  
13 67.28.160( ~~: PROVIDED, That~~). However, so much of (~~such~~) the  
14 pledged tax revenues, together with any investment earnings thereon,  
15 not immediately necessary for actual payment of principal and interest  
16 on such bonds may be used: (~~(i)~~) (A) In any county with a population  
17 of one million five hundred thousand or more, for repayment either of  
18 limited tax levy general obligation bonds or of any county fund or  
19 account from which a loan was made, the proceeds from the bonds or loan  
20 being used to pay for constructing, installing, improving, and  
21 equipping stadium capital improvement projects, and to pay for any  
22 engineering, planning, financial, legal and professional services  
23 incident to the development of such stadium capital improvement  
24 projects, regardless of the date the debt for such capital improvement  
25 projects was or may be incurred; (~~(ii)~~) (B) in any county with a  
26 population of one million five hundred thousand or more, for repayment  
27 or refinancing of bonded indebtedness incurred prior to January 1,  
28 1997, for any purpose authorized by this section or relating to stadium  
29 repairs or rehabilitation, including but not limited to the cost of  
30 settling legal claims, reimbursing operating funds, interest payments  
31 on short-term loans, and any other purpose for which such debt has been  
32 incurred if the county has created a public stadium authority to  
33 develop a stadium and exhibition center under RCW 36.102.030; or  
34 (~~(iii)~~) (C) in other counties, for county-owned facilities for  
35 agricultural promotion until January 1, 2009, and thereafter for any  
36 purpose authorized in this chapter.

37 (ii) A county is exempt under this subsection with respect to city  
38 revenue or general obligation bonds issued after April 1, 1991, only if

1 such bonds mature before January 1, 2013. If any county located east  
2 of the crest of the Cascade mountains has levied the tax authorized by  
3 this section and has, prior to June 26, 1975, pledged the tax revenue  
4 for payment of principal and interest on city revenue or general  
5 obligation bonds, the county is exempt under this subsection with  
6 respect to revenue or general obligation bonds issued after January 1,  
7 2007, only if the bonds mature before January 1, 2021. Such a county  
8 may only use funds under this subsection (2)(b) for constructing or  
9 improving facilities authorized under this chapter, including county-  
10 owned facilities for agricultural promotion, and must perform an annual  
11 financial audit of organizations receiving funding on the use of the  
12 funds.

13 (iii) As used in this subsection (2)(b), "capital improvement  
14 projects" may include, but not be limited to a stadium restaurant  
15 facility, restroom facilities, artificial turf system, seating  
16 facilities, parking facilities and scoreboard and information system  
17 adjacent to or within a county owned stadium, together with equipment,  
18 utilities, accessories and appurtenances necessary thereto. The  
19 stadium restaurant authorized by this subsection (2)(b) (~~shall~~) must  
20 be operated by a private concessionaire under a contract with the  
21 county.

22 (c)(i) No city within a county exempt under (~~subsection (2)~~)(b)  
23 of this (~~section~~) subsection may levy the tax authorized by this  
24 section so long as said county is so exempt.

25 (ii) (~~If bonds have been issued under RCW 43.99N.020 and any~~  
26 ~~necessary property transfers have been made under RCW 36.102.100,~~) No  
27 city within a county with a population of one million five hundred  
28 thousand or more may levy the tax authorized by this section (~~before~~  
29 ~~January 1, 2021~~)).

30 (iii) However, in the event that any city in a county described in  
31 (c)(i) or (ii) of this subsection (~~(2)(e)~~) has levied the tax  
32 authorized by this section and has, prior to June 26, 1975, authorized  
33 and issued revenue or general obligation bonds pursuant to the  
34 provisions of RCW 67.28.150 through 67.28.160, such city may levy the  
35 tax so long as the tax revenues are pledged for payment of principal  
36 and interest on bonds issued at any time pursuant to the provisions of  
37 RCW 67.28.150 through 67.28.160.

1 (3) Any levy authorized by this section by a county that has  
2 (~~levied the tax authorized by this section and has, prior to June 26,~~  
3 ~~1975, either pledged the tax revenues for payment of principal and~~  
4 ~~interest on city revenue or general obligation bonds authorized and~~  
5 ~~issued pursuant to RCW 67.28.150 through 67.28.160 or has authorized~~  
6 ~~and issued revenue or general obligation bonds pursuant to the~~  
7 ~~provisions of RCW 67.28.150 through 67.28.160 shall be~~) a population  
8 of one million five hundred thousand or more is subject to the  
9 following:

10 (a) Taxes collected under this section in any calendar year before  
11 2013 in excess of five million three hundred thousand dollars (~~shall~~)  
12 may only be used as follows:

13 (i) (~~Seventy five percent from January 1, 1992, through December~~  
14 ~~31, 2000, and~~) Seventy percent from January 1, 2001, through December  
15 31, 2012, for art museums, heritage and preservation programs, cultural  
16 museums, heritage museums, the arts, and the performing arts. Moneys  
17 spent under this subsection (3)(a)(i) (~~shall~~) must be used for the  
18 purposes of this subsection (3)(a)(i) in all parts of the county.

19 (ii) (~~Twenty five percent from January 1, 1992, through December~~  
20 ~~31, 2000, and~~) Thirty percent from January 1, 2001, through December  
21 31, 2012, for the following purposes and in a manner reflecting the  
22 following order of priority: Stadium purposes as authorized under  
23 subsection (2)(b) of this section; acquisition of open space lands;  
24 youth sports activities; and tourism promotion. If all or part of the  
25 debt on the stadium is refinanced, all revenues under this subsection  
26 (3)(a)(ii) (~~shall~~) must be used to retire the debt.

27 (b) From January 1, 2013, through December 31, 2015, (~~in a county~~  
28 ~~with a population of one million or more,~~) all revenues under this  
29 section (~~shall~~) must be used to retire the debt on the stadium, or  
30 deposited in the stadium and exhibition center account under RCW  
31 43.99N.060 after the debt on the stadium is retired.

32 (c) From January 1, 2016, through December 31, 2020, (~~in a county~~  
33 ~~with a population of one million or more,~~) all revenues under this  
34 section (~~shall~~) must be deposited in the stadium and exhibition  
35 center account under RCW 43.99N.060.

36 (d) (~~At least seventy percent of moneys spent under (a)(i) of this~~  
37 ~~subsection for the period January 1, 1992, through December 31, 2000,~~  
38 ~~shall be used only for the purchase, design, construction, and~~

1 remodeling of performing arts, visual arts, heritage, and cultural  
2 facilities, and for the purchase of fixed assets that will benefit art,  
3 heritage, and cultural organizations. For purposes of this subsection,  
4 fixed assets are tangible objects such as machinery and other equipment  
5 intended to be held or used for ten years or more. Moneys received  
6 under this subsection (3)(d) may be used for payment of principal and  
7 interest on bonds issued for capital projects. Qualifying  
8 organizations receiving moneys under this subsection (3)(d) must be  
9 financially stable and have at least the following:

- 10 (i) A legally constituted and working board of directors;
- 11 (ii) A record of artistic, heritage, or cultural accomplishments;
- 12 (iii) Been in existence and operating for at least two years;
- 13 (iv) Demonstrated ability to maintain net current liabilities at  
14 less than thirty percent of general operating expenses;
- 15 (v) Demonstrated ability to sustain operational capacity subsequent  
16 to completion of projects or purchase of machinery and equipment; and
- 17 (vi) Evidence that there has been independent financial review of  
18 the organization.) On and after January 1, 2021, revenues under this  
19 section in a county of one million five hundred thousand or more must  
20 be deposited in a special MLK workforce housing, arts and preservation,  
21 convention and trade center, and community development fund as provided  
22 in section 4 of this act.

23 (e) At least forty percent of the revenues distributed pursuant to  
24 (a)(i) of this subsection for the period January 1, 2001, through  
25 December 31, 2012, (~~shall~~) must be deposited in an account and  
26 (~~shall~~) must be used to establish an endowment. Until January 1,  
27 2013, principal in the account shall remain permanent and irreducible.  
28 Beginning January 1, 2013, principal in the account may be used for the  
29 purposes of (a)(i) of this subsection. The earnings from investments  
30 of balances in the account may only be used for the purposes of (a)(i)  
31 of this subsection.

32 (f) School districts and schools (~~shall~~) may not receive revenues  
33 distributed pursuant to (a)(i) of this subsection.

34 (g) Moneys distributed to art museums, cultural museums, heritage  
35 museums, the arts, and the performing arts, and moneys distributed for  
36 tourism promotion (~~shall be~~) are in addition to and may not be used  
37 to replace or supplant any other funding by the legislative body of the  
38 county.

1 (h) As used in this section, "tourism promotion" includes  
2 activities intended to attract visitors for overnight stays, arts,  
3 heritage, and cultural events, and recreational, professional, and  
4 amateur sports events. Moneys allocated to tourism promotion in a  
5 county with a population of one million or more (~~shall~~) must be  
6 allocated to nonprofit organizations formed for the express purpose of  
7 tourism promotion in the county. Such organizations (~~shall~~) must use  
8 moneys from the taxes to promote events in all parts of the county.

9 (i) No taxes collected under this section may be used for the  
10 operation or maintenance of a public stadium that is financed directly  
11 or indirectly by bonds to which the tax is pledged. Expenditures for  
12 operation or maintenance include all expenditures other than  
13 expenditures that directly result in new fixed assets or that directly  
14 increase the capacity, life span, or operating economy of existing  
15 fixed assets.

16 (j) No ad valorem property taxes may be used for debt service on  
17 bonds issued for a public stadium that is financed by bonds to which  
18 the tax is pledged, unless the taxes collected under this section are  
19 or are projected to be insufficient to meet debt service requirements  
20 on such bonds.

21 (k) If a substantial part of the operation and management of a  
22 public stadium that is financed directly or indirectly by bonds to  
23 which the tax is pledged is performed by a nonpublic entity or if a  
24 public stadium is sold that is financed directly or indirectly by bonds  
25 to which the tax is pledged, any bonds to which the tax is pledged  
26 (~~shall~~) must be retired. This subsection (3)(k) does not apply in  
27 respect to a public stadium under chapter 36.102 RCW transferred to,  
28 owned by, or constructed by a public facilities district under chapter  
29 36.100 RCW or a stadium and exhibition center.

30 (l) The county (~~shall~~) may not lease a public stadium that is  
31 financed directly or indirectly by bonds to which the tax is pledged  
32 to, or authorize the use of the public stadium by, a professional major  
33 league sports franchise unless the sports franchise gives the right of  
34 first refusal to purchase the sports franchise, upon its sale, to local  
35 government. This subsection (3)(l) does not apply to contracts in  
36 existence on April 1, 1986.

37 (4) If a court of competent jurisdiction declares any provision of

1 ((this)) subsection (3) of this section invalid, then that invalid  
2 provision ((shall be)) is null and void and the remainder of this  
3 section is not affected.

4 **Sec. 2.** RCW 82.14.049 and 2008 c 264 s 4 are each amended to read  
5 as follows:

6 (1) The legislative authority of any county may impose a sales and  
7 use tax, in addition to the tax authorized by RCW 82.14.030, upon  
8 retail car rentals within the county that are taxable by the state  
9 under chapters 82.08 and 82.12 RCW. The rate of tax ((shall be)) is  
10 one percent of the selling price in the case of a sales tax or rental  
11 value of the vehicle in the case of a use tax. Proceeds of the tax  
12 ((shall)) may not be used to subsidize any professional sports team and  
13 ((shall)) must be used solely for the following purposes:

14 ((+1)) (a) Acquiring, constructing, maintaining, or operating  
15 public sports stadium facilities;

16 ((+2)) (b) Engineering, planning, financial, legal, or  
17 professional services incidental to public sports stadium facilities;

18 ((+3)) (c) Youth or amateur sport activities or facilities; ((or

19 +4)) (d) Debt or refinancing debt issued for the purposes of (a)  
20 of this subsection ((+1) of this section)); or

21 (e) For deposit into a special MLK workforce housing, arts and  
22 preservation, convention and trade center, and community development  
23 fund as provided in section 4 of this act. In a county with a  
24 population less than one million five hundred thousand, at least  
25 seventy-five percent of the tax imposed under this section ((shall))  
26 must be used for the purposes of (a), (b), and (d) of this  
27 subsection((s (1), (2), and (4) of this section)). In a county of one  
28 million five hundred thousand or more, at least seventy-five percent of  
29 the tax imposed under this section ((shall)) must be used to retire the  
30 debt on the stadium under RCW 67.28.180(2)(b)(ii), until that debt is  
31 fully retired, and at least seventy-five percent must be deposited as  
32 provided under this subsection (1)(e) of this section after the debt is  
33 fully retired.

34 (2) A county with a population of one million five hundred thousand  
35 or more may not impose the tax authorized under this section beginning  
36 on the first day of the second month following the date on which: (a)  
37 The county does not impose both taxes authorized under RCW 82.14.360

1 through December 31, 2015, and the tax authorized under RCW  
2 82.14.360(2) on or after January 1, 2016; or (b) the distribution  
3 described under section 1(3)(d) of this act is repealed, modified, or  
4 otherwise not in law.

5 **Sec. 3.** RCW 82.14.360 and 2008 c 86 s 104 are each amended to read  
6 as follows:

7 (1) The legislative authority of a county with a population of one  
8 million five hundred thousand or more may impose a special stadium  
9 sales and use tax upon the retail sale or use within the county by  
10 restaurants, taverns, and bars of food and beverages that are taxable  
11 by the state under chapters 82.08 and 82.12 RCW. The rate of the tax  
12 (~~shall~~) may not exceed five-tenths of one percent of the selling  
13 price in the case of a sales tax, or value of the article used in the  
14 case of a use tax. The tax authorized under this subsection is in  
15 addition to any other taxes authorized by law and (~~shall~~) may not be  
16 credited against any other tax imposed upon the same taxable event. As  
17 used in this section, "restaurant" does not include grocery stores,  
18 mini-markets, or convenience stores. Except as provided in subsection  
19 (6) of this section, a county may not impose the tax authorized in this  
20 subsection after December 31, 2015.

21 (2) The legislative authority of a county with a population of one  
22 million five hundred thousand or more may impose a special stadium  
23 sales and use tax upon retail car rentals within the county that are  
24 taxable by the state under chapters 82.08 and 82.12 RCW. The rate of  
25 the tax (~~shall~~) may not exceed two percent of the selling price in  
26 the case of a sales tax, or rental value of the vehicle in the case of  
27 a use tax. The tax imposed under this subsection is in addition to any  
28 other taxes authorized by law and (~~shall~~) may not be credited against  
29 any other tax imposed upon the same taxable event.

30 (3)(a) Except as provided in (b) of this subsection, the revenue  
31 from the taxes imposed under the authority of this section (~~shall~~)  
32 must be used for the purpose of principal and interest payments on  
33 bonds, issued by the county, to acquire, construct, own, remodel,  
34 maintain, equip, reequip, repair, and operate a baseball stadium.  
35 Revenues from the taxes authorized in this section may be used for  
36 design and other preconstruction costs of the baseball stadium until  
37 bonds are issued for the baseball stadium. The county (~~shall~~) must



1 issue bonds, in an amount determined to be necessary by the public  
2 facilities district, for the district to acquire, construct, own, and  
3 equip the baseball stadium. The county (~~shall have~~) has no  
4 obligation to issue bonds in an amount greater than that which would be  
5 supported by the tax revenues under this section, RCW 82.14.0485, and  
6 36.38.010(4) (a) and (b). If the revenue from the taxes imposed under  
7 the authority of this section exceeds the amount needed for such  
8 principal and interest payments in any year, the excess (~~shall~~) must  
9 be used solely:

10 ~~((a))~~ (i) For early retirement of the bonds issued for the  
11 baseball stadium; and

12 ~~((b))~~ (ii) If the revenue from the taxes imposed under this  
13 section exceeds the amount needed for the purposes in (a) of this  
14 subsection in any year, the excess (~~shall~~) must be placed in a  
15 contingency fund which may only be used to pay unanticipated capital  
16 costs on the baseball stadium, excluding any cost overruns on initial  
17 construction.

18 (b) After the bonds issued for the construction of the baseball  
19 stadium are retired, the revenue from the taxes imposed under the  
20 authority of this section must be deposited in a special MLK workforce  
21 housing, arts and preservation, convention and trade center, and  
22 community development fund as provided in section 4 of this act.

23 (4) The proceeds of any bonds issued for the baseball stadium  
24 (~~shall~~) must be provided to the district.

25 (5) As used in this section, "baseball stadium" means "baseball  
26 stadium" as defined in RCW 82.14.0485.

27 ~~((The taxes imposed under this section shall expire when the~~  
28 ~~bonds issued for the construction of the baseball stadium are retired,~~  
29 ~~but not later than twenty years after the taxes are first collected.))~~  
30 A county may not impose either tax authorized under this section  
31 beginning on the first day of the second month following the date on  
32 which: (a) The distribution into a special MLK workforce housing, arts  
33 and preservation, tourism promotion facilities, and community  
34 development fund as provided in section 2(1)(e) of this act is  
35 repealed, modified, or otherwise not in law; or (b) the distribution  
36 described under section 1(3)(d) of this act is repealed, modified, or  
37 otherwise not in law.

1           NEW SECTION.   **Sec. 4.** A new section is added to chapter 67.28 RCW  
2 to read as follows:

3           (1) As provided in subsection (2) of this section, revenue  
4 deposited in a special MLK workforce housing, arts and preservation,  
5 convention and trade center, and community development fund, as  
6 provided in RCW 67.28.180(3)(d), 82.14.049, and 82.14.360, must be used  
7 only for affordable workforce housing; the expansion, construction,  
8 repair, or maintenance of a convention and trade center; art museums,  
9 cultural museums, heritage museums, and heritage and preservation  
10 programs; the arts; the performing arts; and community development.

11           (2) Beginning in calendar year 2012, the county must distribute  
12 money in the account annually as follows:

13           (a)(i) Through calendar year 2020, three million dollars for art  
14 museums, cultural museums, heritage museums, heritage and preservation  
15 programs, the arts, and the performing arts. The funds must be broadly  
16 and equitably distributed throughout the county, and provide increased  
17 outreach to underserved communities;

18           (ii) Beginning with calendar year 2021, 37.5 percent of the  
19 revenues described under RCW 67.28.180(3)(d) must be used for the  
20 purposes of (a)(i) of this subsection;

21           (b)(i) Through calendar year 2020, five million dollars each year  
22 for distributions to nonprofit organizations or public housing  
23 authorities for affordable workforce housing near or at transit  
24 stations.

25           (ii) Beginning with calendar year 2021, 37.5 percent of the  
26 revenues described under RCW 67.28.180(3)(d) must be used for the  
27 purposes of (b)(i) of this subsection;

28           (c) One million dollars for the Pioneer Square-International  
29 District community preservation and development authority under RCW  
30 43.167.060 for projects requested by the community preservation and  
31 development authority and approved by the county legislative authority.  
32 The projects must have a historic preservation, economic  
33 revitalization, or tourism-related purpose. Beginning in calendar year  
34 2013, and every year thereafter, the amount distributed under this  
35 subsection (2)(c) must be adjusted by the immediately preceding  
36 October-to-October change in the consumer price index; and

37           (d) The remainder for the construction, expansion, or repair of a  
38 public facilities district created under chapter 36.100 RCW to operate

1 a convention and trade center transferred from a public nonprofit  
2 corporation under RCW 36.100.230(1); however, distributions under this  
3 subsection (2)(d) are allowed only to the extent that estimated future  
4 distributions under (a), (b), and (c) of this subsection can be made in  
5 their full amount.

6 (3) Beginning in calendar year 2013, and through calendar year  
7 2020, the amounts distributed under subsection (2)(a)(i) and (b)(i) of  
8 this section must be adjusted by the immediately preceding October-to-  
9 October change in the consumer price index.

10 (4) For the purposes of this section, the following definitions  
11 apply:

12 (a) "Affordable workforce housing" means housing for a single  
13 person, family, or unrelated persons living together whose income is at  
14 or below eighty percent of the median income, adjusted for household  
15 size, for the county where the housing is located.

16 (b) "Consumer price index" means the Seattle-Tacoma-Bremerton  
17 consumer price index for all urban consumers (CPI-U) available from the  
18 bureau of labor statistics of the United States department of labor.

19 **Sec. 5.** RCW 36.38.010 and 1999 c 165 s 20 are each amended to read  
20 as follows:

21 (1) Any county may by ordinance enacted by its county legislative  
22 authority, levy and fix a tax of not more than one cent on twenty cents  
23 or fraction thereof to be paid for county purposes by persons who pay  
24 an admission charge to any place, including a tax on persons who are  
25 admitted free of charge or at reduced rates to any place for which  
26 other persons pay a charge or a regular higher charge for the same or  
27 similar privileges or accommodations; and require that one who receives  
28 any admission charge to any place shall collect and remit the tax to  
29 the county treasurer of the county(~~(+ PROVIDED,)~~). However, no county  
30 (~~shall~~) may impose such tax on persons paying an admission to any  
31 activity of any elementary or secondary school or any public facility  
32 of a public facility district under chapter 35.57 or 36.100 RCW for  
33 which a tax is imposed under RCW 35.57.100 or 36.100.210.

34 (2) As used in this chapter, the term "admission charge" includes  
35 a charge made for season tickets or subscriptions, a cover charge, or  
36 a charge made for use of seats and tables, reserved or otherwise, and  
37 other similar accommodations; a charge made for food and refreshments

1 in any place where any free entertainment, recreation, or amusement is  
2 provided; a charge made for rental or use of equipment or facilities  
3 for purpose of recreation or amusement, and where the rental of the  
4 equipment or facilities is necessary to the enjoyment of a privilege  
5 for which a general admission is charged, the combined charges  
6 (~~shall~~) must be considered as the admission charge. (~~It shall~~)  
7 Admission charge also includes any automobile parking charge where the  
8 amount of such charge is determined according to the number of  
9 passengers in any automobile.

10 (3) Subject to subsections (4) and (5) of this section, the tax  
11 (~~herein~~) authorized (~~shall~~) in this section is not (~~be~~) exclusive  
12 and (~~shall~~) does not prevent any city or town within the taxing  
13 county, when authorized by law, from imposing within its corporate  
14 limits a tax of the same or similar kind(~~PROVIDED, That~~).  
15 However, whenever the same or similar kind of tax is imposed by any  
16 such city or town, no such tax (~~shall~~) may be levied within the  
17 corporate limits of such city or town by the county.

18 (4) Notwithstanding subsection (3) of this section, the legislative  
19 authority of a county with a population of one million or more may  
20 exclusively levy taxes on events in baseball stadiums constructed on or  
21 after January 1, 1995, that are owned by a public facilities district  
22 under chapter 36.100 RCW and that have seating capacities over forty  
23 thousand at the rates of:

24 (a) Not more than one cent on twenty cents or fraction thereof, to  
25 be used for the purpose of paying the principal and interest payments  
26 on bonds issued by a county to construct a baseball stadium as defined  
27 in RCW 82.14.0485. If the revenue from the tax exceeds the amount  
28 needed for that purpose, the excess (~~shall~~) must be placed in a  
29 contingency fund which (~~may only~~) must be used (~~to pay unanticipated~~  
30 ~~capital costs on the baseball stadium, excluding any cost overruns on~~  
31 ~~initial construction~~) exclusively by the public facilities district to  
32 fund repair, reequipping, and capital improvement of the baseball  
33 stadium; and

34 (b) Not more than one cent on twenty cents or fraction thereof, to  
35 be used for the purpose of paying the principal and interest payments  
36 on bonds issued by a county to construct a baseball stadium as defined  
37 in RCW 82.14.0485. The tax imposed under this subsection (4)(b)

1 (~~shall~~) expires when the bonds issued for the construction of the  
2 baseball stadium are retired, but not later than twenty years after the  
3 tax is first collected.

4 (5) Notwithstanding subsection (3) of this section, the legislative  
5 authority of a county that has created a public stadium authority to  
6 develop a stadium and exhibition center under RCW 36.102.050 may levy  
7 and fix a tax on charges for admission to events in a stadium and  
8 exhibition center, as defined in RCW 36.102.010, constructed in the  
9 county on or after January 1, 1998, that is owned by a public stadium  
10 authority under chapter 36.102 RCW. The tax (~~shall be~~) is exclusive  
11 and (~~shall~~) precludes the city or town within which the stadium and  
12 exhibition center is located from imposing a tax of the same or similar  
13 kind on charges for admission to events in the stadium and exhibition  
14 center, and (~~shall~~) precludes the imposition of a general county  
15 admissions tax on charges for admission to events in the stadium and  
16 exhibition center. For the purposes of this subsection, "charges for  
17 admission to events" means only the actual admission charge, exclusive  
18 of taxes and service charges and the value of any other benefit  
19 conferred by the admission. The tax authorized under this subsection  
20 (~~shall be~~) is at the rate of not more than one cent on ten cents or  
21 fraction thereof. Revenues collected under this subsection (~~shall~~)  
22 must be deposited in the stadium and exhibition center account under  
23 RCW 43.99N.060 until the bonds issued under RCW 43.99N.020 for the  
24 construction of the stadium and exhibition center are retired. After  
25 the bonds issued for the construction of the stadium and exhibition  
26 center are retired, the tax authorized under this section (~~shall be~~)  
27 is used exclusively to fund repair, reequipping, and capital  
28 improvement of the stadium and exhibition center. The tax under this  
29 subsection may be levied upon the first use of any part of the stadium  
30 and exhibition center but (~~shall~~) may not be collected at any  
31 facility already in operation as of July 17, 1997.

32 **Sec. 6.** RCW 36.100.220 and 1999 c 165 s 18 are each amended to  
33 read as follows:

34 (1) A public facility district may levy and fix a tax on any  
35 vehicle parking charges imposed at any parking facility that is owned  
36 or leased by the public facility district as part of a regional center,  
37 as defined in RCW 35.57.020, or a baseball stadium, as defined in RCW

1 82.14.0485. No county (~~(or)~~), city, or town within which the regional  
2 center or baseball stadium is located may impose a tax of the same or  
3 similar kind on any vehicle parking charges at the facility.

4 (2) For the purposes of this section, "vehicle parking charges"  
5 means only the actual parking charges exclusive of taxes and service  
6 charges and the value of any other benefit conferred.

7 (3) The tax authorized under this section (~~(shall)~~) must be at the  
8 rate of not more than ten percent. The tax authorized by this section  
9 with respect to a parking facility associated with a baseball stadium  
10 must be used exclusively to fund repair, reequipping, and capital  
11 improvement of the baseball stadium, and is not subject to the  
12 requirements of RCW 36.100.010(4).

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