

SHB 1510 - H AMD 805

By Representatives Santos, Goehner

ADOPTED 02/07/2024

1 Strike everything after the enacting clause and insert the
2 following:

3 "NEW SECTION. **Sec. 1.** A new section is added to chapter 82.08
4 RCW to read as follows:

5 (1) Beginning January 1, 2025, 30 percent of the revenue of the
6 tax imposed on each retail sale occurring at a qualified facility
7 pursuant to this chapter must be deposited into the community
8 preservation and development authority account under RCW 43.167.040.
9 The revenue shall be deposited equally between the operating
10 subaccount and the capital subaccount.

11 (2) (a) By November 1st and by May 1st of each year, the
12 department must calculate the amount of sales and use tax collected
13 as the result of retail sales at a qualified facility during the
14 previous six months. The department must determine the appropriate
15 amount to be deposited into the community preservation and
16 development authority accounts based on the provisions of subsection
17 (1) of this section.

18 (b) The department must notify the state treasurer of the amount
19 of revenue required to be transferred to the community preservation
20 and development authority account by December 1st and by June 1st
21 each year. The treasurer must deposit those funds into the community
22 preservation and development authority account under RCW 43.167.040
23 by December 31st and June 30th each year.

24 (3) "Qualified facility" is a facility located in a county with a
25 community preservation and development authority that: (a) Has a
26 seating capacity of at least 68,000 fixed seats in an open-air
27 stadium and has related event space of at least 300,000 square feet;
28 or (b) has a seating capacity of at least 47,000 seats for its main
29 use and a retractable roof.

30 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.12
31 RCW to read as follows:

1 The provisions of section 1 of this act apply throughout this
2 chapter.

3 NEW SECTION. **Sec. 3.** A new section is added to chapter 43.167
4 RCW to read as follows:

5 (1) It is the legislature's specific public policy objective to
6 provide funding pursuant to section 1 of this act to the community
7 preservation and development authorities, as created in this chapter,
8 to promote and enhance the health, safety, and economic well-being of
9 communities adversely impacted by the construction of, or on-going
10 operation of, multiple major public facilities, public works, and
11 capital projects. It is the intent of the legislature for the joint
12 legislative audit and review committee to conduct a review of the
13 funding and provide its findings to the legislature by December 1,
14 2033.

15 (2) The legislature intends to extend the expiration date of this
16 funding if the review finds that the community preservation and
17 development authority:

18 (a) Increases the economic vitality of the area by providing
19 assistance to struggling small businesses in the area and assisting
20 in the repair of unreinforced masonry that allows businesses to
21 remain in place, increases the safety of residents, and promotes the
22 conversion of unused and underutilized properties to benefit the
23 community;

24 (b) Enhances the livability of the community by assisting in
25 addressing the litter and debris in streets and alleys and provide
26 remediation to address the impacts of homelessness; and

27 (c) Addresses housing needs, including funding new low-income and
28 workforce housing units, as well as funding locally based street
29 outreach to support interventions for unhoused residents.

30 (3) In order to obtain the data necessary to perform the review
31 in subsection (2) of this section, the joint legislative audit and
32 review committee may refer to any data collected by the state.

33 NEW SECTION. **Sec. 4.** A new section is added to chapter 43.167
34 RCW to read as follows:

35 Any community preservation and development authority organized
36 pursuant to this chapter must submit a biennial report to the
37 appropriate committees of the legislature on their strategic plan,

1 use of funding, and impacts on the community by November 1st of each
2 odd-numbered year.

3 NEW SECTION. **Sec. 5.** This act expires January 1, 2036."

4 Correct the title.

EFFECT: Removes the admission fee. Provides that an equivalent amount to a two percent sales and use tax rate, out of the 6.5 percent state sales and use tax collected, on retail sales at qualified facilities be deposited into the community preservation and development authority (CPDA) account. Provides for a joint legislative audit and review committee review of the CPDA activities. Requires CPDAs to provide biennial reports to the appropriate committees of the legislature. Updates effective date. Provides an expiration date.

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