H-1458.1

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**SUBSTITUTE HOUSE BILL 1510**

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**State of Washington 68th Legislature 2023 Regular Session**

**By** House Finance (originally sponsored by Representatives Santos, Chopp, Fitzgibbon, and Pollet)

AN ACT Relating to establishing permanent funding for community preservation and development authorities approved through RCW 43.167.060; adding a new section to chapter 82.14 RCW; adding a new section to chapter 43.167 RCW; and providing an effective date.

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

NEW SECTION. **Sec.**  A new section is added to chapter 82.14 RCW to read as follows:

(1) The governing body of the county in which a community preservation and development authority is located must, by resolution or ordinance, impose an impact assessment fee on the price of admission to a qualified facility. The proceeds of this fee must be deposited into the community preservation and development authority local account created in section 2 of this act and be used for purposes set forth in chapter 43.167 RCW.

(2)(a) Except as provided in subsection (2)(b), the amount of the impact assessment fee is $1 on each ticket sold for entry into an event held at a qualified facility. This fee is in addition to any other taxes or fees imposed on a ticket sold for admission.

(b) In the case of an event sponsored by a nonprofit organization, the impact assessment fee in subsection (2)(a) does not apply to events occurring prior to January 1, 2028.

(3) For the purposes of this section, the following definitions apply unless the context clearly requires otherwise:

(i) "Nonprofit organization" means an organization exempt from tax under section 501(c)(3) or (6) of the federal internal revenue code of 1986 (26 U.S.C. Sec. 501(c)(3) or (6)); and

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

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

The community preservation and development authority local account is created in the custody of the state treasurer. All receipts from section 1 of this act must be deposited into the account. Expenditures from the account may be used by a community preservation and development authority established pursuant to RCW 43.167.060 only for projects under this chapter. Only the treasurer or the treasurer's designee may authorize expenditures from the account. The treasurer shall disburse funds on a quarterly basis to the county and the community preservation and development authority pursuant to the county resolution or ordinance establishing an impact assessment fee under section 1 of this act. The account is subject to allotment procedures under chapter 43.88 RCW, but an appropriation is not required for expenditures.

NEW SECTION. **Sec.**  This act takes effect January 1, 2024.

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