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**HOUSE BILL 1847**

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

**By** Representatives Santos, Berg, Fitzgibbon, and Ryu

Read first time 03/20/23. Referred to Committee on Finance.

1            AN ACT Relating to establishing permanent funding for a community  
2 preservation and development authority approved through RCW  
3 43.167.060; and adding a new section to chapter 82.14 RCW.

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

5            NEW SECTION.    **Sec. 1.**    A new section is added to chapter 82.14  
6 RCW to read as follows:

7            (1)(a) The legislative authority of a county with a population of  
8 1,000,000 or more may impose a sales and use tax in accordance with  
9 the terms of this chapter. The tax is in addition to other taxes  
10 authorized by law and is collected from those persons who are taxable  
11 by the state under chapter 82.08 or 82.12 RCW upon the occurrence of  
12 any taxable event inside a qualified facility.

13            (b) The rate of the tax must not exceed 2.0 percent of the  
14 selling price in the case of a sales tax or the value of the article  
15 used in the case of a use tax.

16            (c) The tax authorized under this section is a credit against the  
17 state tax under chapter 82.08 or 82.12 RCW. The department must  
18 perform the collection of such taxes on behalf of the county at no  
19 cost to the county and must remit the tax to the county as provided  
20 in RCW 82.14.060.

1           (2) The proceeds of the tax imposed under this section must only  
2 be provided to any community preservation and development authority  
3 created pursuant to RCW 43.167.060 and located within the county that  
4 imposed the tax.

5           (3) The tax must cease to be distributed to the county imposing  
6 the tax under this section for the remainder of the fiscal year if  
7 the total distributions to the county imposing the tax exceeds  
8 \$5,000,000.

9           (4) For the purposes of this section, "qualified facility" is a  
10 facility located in a county with a community preservation and  
11 development authority that: (a) Has a seating capacity of at least  
12 68,000 fixed seats in an open-air stadium and has related event space  
13 of at least 300,000 square feet or (b) has a seating capacity of at  
14 least 47,000 seats for its main use and a retractable roof.

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