
HOUSE BILL 2057

State of Washington 52nd Legislature 1991 Regular Session

By Representatives Day, H. Sommers, Dellwo, D. Sommers, Orr, Mielke, Nealey, Wang, Prince, Moyer, Scott, Hine and Wineberry.

Read first time February 20, 1991. Referred to Committee on Trade & Economic Development\Revenue.

1 AN ACT Relating to public facilities districts; amending RCW
2 82.14.050 and 82.14.060; and adding a new section to chapter 82.14 RCW.

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

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

6 The governing board of a public facilities district under chapter
7 36.100 RCW may submit an authorizing proposition to the voters of the
8 district, and if the proposition is approved by a majority of persons
9 voting, fix and impose a sales and use tax in accordance with the terms
10 of this chapter.

11 The tax authorized in this section shall be in addition to any
12 other taxes authorized by law and shall be collected from those persons
13 who are taxable by the state under chapters 82.08 and 82.12 RCW upon
14 the occurrence of any taxable event within the public facilities
15 district. The rate of tax shall equal one-tenth of one percent of the

1 selling price in the case of a sales tax, or value of the article used,
2 in the case of a use tax.

3 Moneys received from any tax imposed under this section shall be
4 used for the purpose of providing funds for the costs associated with
5 the financing, design, acquisition, construction, equipping, operating,
6 maintaining, and reequipping of sports or entertainment facilities and
7 contiguous parking.

8 **Sec. 2.** RCW 82.14.050 and 1990 2nd ex.s. c 1 s 201 are each
9 amended to read as follows:

10 The counties, cities, and transportation authorities under RCW
11 82.14.045 and public facilities districts under chapter 36.100 RCW
12 shall contract, prior to the effective date of a resolution or
13 ordinance imposing a sales and use tax, the administration and
14 collection to the state department of revenue, which shall deduct a
15 percentage amount, as provided by contract, not to exceed two percent
16 of the taxes collected for administration and collection expenses
17 incurred by the department. The remainder of any portion of any tax
18 authorized by this chapter which is collected by the department of
19 revenue shall be deposited by the state department of revenue in the
20 local sales and use tax account hereby created in the state treasury.
21 Moneys in the local sales and use tax account may be spent only for
22 distribution to counties, cities, ~~((and))~~ transportation authorities,
23 and public facilities districts imposing a sales and use tax. All
24 administrative provisions in chapters 82.03, 82.08, 82.12, and 82.32
25 RCW, as they now exist or may hereafter be amended, shall, insofar as
26 they are applicable to state sales and use taxes, be applicable to
27 taxes imposed pursuant to this chapter. All earnings of investments of
28 balances in the local sales and use tax account shall be credited to
29 the local sales and use tax account and distributed to the counties,

1 cities, ~~((and))~~ transportation authorities, and public facilities
2 districts monthly.

3 **Sec. 3.** RCW 82.14.060 and 1990 2nd ex.s. c 1 s 202 are each
4 amended to read as follows:

5 Monthly the state treasurer shall make distribution from the local
6 sales and use tax account to the counties, cities, ~~((and))~~
7 transportation authorities, and public facilities districts the amount
8 of tax collected on behalf of each ~~((county, city, or transportation))~~
9 taxing authority, less the deduction provided for in RCW 82.14.050.
10 The state treasurer shall make the distribution under this section
11 without appropriation.

12 In the event that any ordinance or resolution imposes a sales and
13 use tax at a rate in excess of the applicable limits contained herein,
14 such ordinance or resolution shall not be considered void in toto, but
15 only with respect to that portion of the rate which is in excess of the
16 applicable limits contained herein.