
SENATE BILL 6126

State of Washington 53rd Legislature 1994 Regular Session

By Senators McAuliffe, Drew, Talmadge, M. Rasmussen, Haugen and Winsley

Read first time 01/13/94. Referred to Committee on Ecology & Parks.

1 AN ACT Relating to enhancement of community facilities for youth
2 activities; adding new sections to chapter 43.131 RCW; adding a new
3 chapter to Title 43 RCW; prescribing penalties; providing an effective
4 date; and providing for submission of this act to a vote of the people.

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

6 NEW SECTION. **Sec. 1.** The legislature finds that there is an
7 extreme shortage of community facilities available for youth
8 activities. The lack of these facilities adversely impacts our
9 communities by limiting the opportunities for youth to participate in
10 recreational, educational, and cultural activities in a safe and
11 healthy environment. Many local governments, community groups, and
12 private citizens have expressed a willingness to participate in the
13 purchase, construction, and renovation of community facilities for
14 youth-oriented activities.

15 NEW SECTION. **Sec. 2.** Unless the context clearly requires
16 otherwise, the definitions in this section apply throughout this
17 chapter.

1 (1) "Professional cultural event" means any musical, theatrical, or
2 artistic event, program, presentation, production, or performance for
3 which an admission fee is charged.

4 (2) "Professional sporting event" means any event in which the
5 contestants, or if the contestants are not human the owner of the
6 contestants, are paid to compete physically or perform physical feats,
7 regardless of whether the outcome is predetermined.

8 (3) "Youth facilities" means any field, park, court, structure,
9 equipment, or building dedicated to the primary purpose of providing
10 youth with a place to engage in organized:

11 (a) Educational activities;

12 (b) Cultural activities; or

13 (c) Physical activities, sports, or physical exercise.

14 The facilities shall be available to youth of either gender on an
15 equitable basis.

16 NEW SECTION. Sec. 3. (1) The department of revenue shall deposit
17 all moneys collected under section 7 of this act into the youth
18 facilities account, which is hereby created in the custody of the state
19 treasurer. All earnings of investments of balances in the youth
20 facilities account shall remain in the fund and be available for
21 distribution.

22 (2) Moneys deposited in or appropriated to the account shall be
23 distributed by the department of community, trade, and economic
24 development as provided in section 5 of this act. The account is
25 subject to allotment procedures under chapter 43.88 RCW, but no
26 appropriation is required for expenditures.

27 NEW SECTION. Sec. 4. (1) The department of community, trade, and
28 economic development shall establish and appoint a youth facilities
29 advisory committee. The advisory committee shall include the following
30 members: The director of community, trade, and economic development,
31 or the director's designee; the superintendent of public instruction,
32 or the superintendent's designee; the president of the Washington park
33 and recreation association, or the president's designee; a chief
34 executive officer of a major Washington corporation; the director of
35 the state parks and recreation commission, or the director's designee;
36 two representatives from professional or collegiate sports teams; three
37 youth representatives; two representatives from local governments, one

1 each from eastern and western Washington; and two representatives each
2 from private nonprofit educational and cultural entities.

3 (2) The advisory committee shall review all applications for
4 funding of the purchase and construction of youth facilities from the
5 youth facilities account, and shall make funding recommendations to the
6 director.

7 (3) Per diem and mileage for the three youth representatives shall
8 be established pursuant to RCW 43.03.240.

9 NEW SECTION. **Sec. 5.** (1) The department of community, trade, and
10 economic development shall distribute the moneys contained in the youth
11 facilities account created in section 3 of this act, through grants to
12 local governments, public agencies, park districts, schools, or private
13 nonprofit entities who act in conjunction with a local government, for:
14 (a) The purchase, construction, or renovation of youth facilities; and
15 (b) the extension of hours for existing youth facilities.

16 (2) The department shall adopt standards, by rule, for: (a)
17 Eligibility and approval requirements for grant applications; (b)
18 funding priorities; (c) ensuring preeminence for youth activities; (d)
19 ensuring that facilities are available to youth of both genders on an
20 equitable basis; and (e) ensuring that the community has identified and
21 prioritized its youth facilities needs. Priority shall be given to
22 projects located in communities with the greatest need for the youth
23 facilities and to projects that develop multiple use facilities. The
24 department shall, to the extent possible, ensure the geographical
25 diversity of the projects.

26 (3) The department shall require that grants for the purchase,
27 construction, or renovation of youth facility projects be matched by
28 nonstate resources. The nonstate resources may be in the form of cash
29 or in-kind resources.

30 (4) The department shall administer the grants program required by
31 this section and shall provide administrative and staff support to the
32 youth facilities advisory committee. Expenses directly incurred for
33 administering this program may be charged by the department against the
34 youth facilities account. Expenses shall not exceed ten percent of the
35 account funds.

36 (5) Grants to local governments shall not be used to supplant any
37 existing funds or resources dedicated to the purchase, construction, or

1 renovation of parks or other educational, cultural, or recreational
2 facilities.

3 NEW SECTION. **Sec. 6.** (1) An assessment is imposed in the amount
4 of five percent of the face value of every admission ticket to a
5 professional sporting event or professional cultural event held within
6 this state. The tax shall be imposed on all admission tickets with a
7 face value greater than five dollars and includes those sold at face
8 value, reduced prices, or provided at no charge.

9 (2) The following are exempt from the tax imposed in this section:

10 (a) Any successive sale of a previously taxed ticket; and

11 (b) Any admission ticket to an event where the entire net proceeds
12 of the event are donated to charity.

13 (3) The tax provided for in this section shall not be exclusive and
14 shall not prevent any county, city, or town, when authorized by law,
15 from imposing a tax of the same or similar nature.

16 NEW SECTION. **Sec. 7.** (1) The tax imposed in section 6 of this act
17 shall be collected by the ticket retailer and remitted to the
18 department of revenue.

19 (2) The amount of tax required to be collected under this section
20 shall constitute a debt from the buyer to the retailer until paid by
21 the buyer to the retailer.

22 (3) The tax due dates, reporting periods, and return requirements
23 applicable to chapter 82.04 RCW, and the general administrative
24 provisions contained in chapter 82.32 RCW apply to the tax imposed in
25 section 6 of this act.

26 (4) Any retailer who fails or refuses to collect tax imposed in
27 section 6 of this act, with intent to violate the provisions of
28 sections 2 through 7 of this act or to gain some advantage or benefit,
29 either direct or indirect, is guilty of a misdemeanor.

30 (5) The assessment shall be stated separately from the selling
31 price in any sales invoice or other instrument of sale.

32 NEW SECTION. **Sec. 8.** The community facilities for youth
33 activities program created in sections 1 through 7 of this act shall be
34 terminated on June 30, 2000, as provided in section 9 of this act.

1 NEW SECTION. **Sec. 9.** The following acts or parts of acts, as now
2 existing or hereafter amended, are each repealed, effective June 30,
3 2001:

- 4 (1) RCW 43.--.-- and 1994 c ... s 1 (section 1 of this act);
- 5 (2) RCW 43.--.-- and 1994 c ... s 2 (section 2 of this act);
- 6 (3) RCW 43.--.-- and 1994 c ... s 3 (section 3 of this act);
- 7 (4) RCW 43.--.-- and 1994 c ... s 4 (section 4 of this act);
- 8 (5) RCW 43.--.-- and 1994 c ... s 5 (section 5 of this act);
- 9 (6) RCW 43.--.-- and 1994 c ... s 6 (section 6 of this act); and
- 10 (7) RCW 43.--.-- and 1994 c ... s 7 (section 7 of this act).

11 NEW SECTION. **Sec. 10.** (1) Sections 1 through 7 of this act shall
12 constitute a new chapter in Title 43 RCW.

13 (2) Sections 8 and 9 of this act are each added to chapter 43.131
14 RCW.

15 NEW SECTION. **Sec. 11.** This act shall be submitted to the people
16 for their adoption and ratification, or rejection, at the next
17 succeeding general election to be held in this state, in accordance
18 with Article II, section 1 of the state Constitution, as amended, and
19 the laws adopted to facilitate the operation thereof.

20 NEW SECTION. **Sec. 12.** This act shall take effect January 1, 1995.

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