

1 **HB 2115** - H AMD 000000

2 By Representative Van Luven

3 Strike everything after the enacting clause and insert:

4 "PART I

5 STATE CONTRIBUTION

6  
7 **NEW SECTION.** **Sec. 101.** A new section is added to chapter  
8 82.14 RCW to read as follows:

9 (1) The legislative authority of a county with a population of  
10 one million or more may impose a sales and use tax in accordance  
11 with the terms of this chapter. The tax is in addition to other  
12 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  
14 upon the occurrence of any taxable event within the county. The  
15 rate of tax shall not exceed 0.017 percent of the selling price in  
16 the case of a sales tax or value of the article used in the case of  
17 a use tax.

18 (2) The tax imposed under subsection (1) of this section shall  
19 be deducted from the amount of tax otherwise required to be  
20 collected or paid over to the department of revenue under chapter  
21 82.08 or 82.12 RCW. The department of revenue shall perform the  
22 collection of such taxes on behalf of the county at no cost to the  
23 county.

24 (3) Moneys collected under this section shall only be used for  
25 the purpose of paying the principal and interest payments on bonds  
26 issued by a county to construct a baseball stadium.

27 (4) No tax may be collected under this section before January  
28 1, 1996, and no tax may be collected under this section until the  
29 county legislative authority has adopted resolutions imposing the  
30 taxes under RCW 82.14.360. The tax imposed in this section shall  
31 expire when the bonds issued for the construction of the baseball

1 stadium are retired, but not more than twenty years after the bonds  
2 are issued.

3 (5) As used in this section, "baseball stadium" means a  
4 baseball stadium with natural turf and a retractable roof or  
5 canopy, together with associated parking facilities, constructed in  
6 the largest city in a county with a population of one million or  
7 more.

8  
9 NEW SECTION. **Sec. 102.** A new section is added to chapter  
10 67.70 RCW to read as follows:

11 The lottery commission shall conduct at least two but not more  
12 than four games with sports themes per year.

13  
14 **Sec. 103.** RCW 67.70.240 and 1987 c 513 s 7 are each amended  
15 to read as follows:

16 The moneys in the state lottery account shall be used only:  
17 (1) For the payment of prizes to the holders of winning lottery  
18 tickets or shares; (2) for purposes of making deposits into the  
19 reserve account created by RCW 67.70.250 and into the lottery  
20 administrative account created by RCW 67.70.260; (3) for purposes  
21 of making deposits into the state's general fund; (4) for purposes  
22 of making deposits into the housing trust fund under the provisions  
23 of section 7 of this 1987 act; (5) for distribution to a county for  
24 the purpose of paying the principal and interest payments on bonds  
25 issued by the county to construct a baseball stadium, as defined in  
26 section 101 of this act, including reasonably necessary  
27 preconstruction costs; (6) for the purchase and promotion of  
28 lottery games and game-related services; and ~~((6+))~~ (7) for the  
29 payment of agent compensation. Three million dollars shall be  
30 distributed under subsection (5) of this section during calendar  
31 year 1996. During subsequent years, such distributions shall equal  
32 the prior year's distributions increased by four percent.  
33 Distributions under subsection (5) of this section shall cease when

1 the bonds issued for the construction of the baseball stadium are  
2 retired, but not more than twenty years after the bonds are issued.

3 The office of financial management shall require the allotment  
4 of all expenses paid from the account and shall report to the ways  
5 and means committees of the senate and house of representatives any  
6 changes in the allotments.

7  
8 NEW SECTION. Sec. 104. Sections 101 through 103 of this act  
9 constitute the entire state contribution for a baseball stadium, as  
10 defined in section 101 of this act. The state will not make any  
11 additional contributions based on revised cost or revenue  
12 estimates, cost overruns, unforeseen circumstances, or any other  
13 reason.

14  
15 **PART II**  
16 **LOCAL FUNDING**  
17

18 **Sec. 201.** RCW 82.14.360 and 1995 1st sp.s. c 14 s 7 are each  
19 amended to read as follows:

20 (1) The legislative authority of a county with a population of  
21 one million or more (~~operating under a county charter~~) may impose  
22 a special stadium sales and use tax (~~by resolution adopted on or~~  
23 ~~before December 31, 1995, for collection following its approval by~~  
24 ~~a majority of the voters in the county at a general or special~~  
25 ~~election~~) upon the retail sale or use within the county by  
26 restaurants, taverns, and bars of food and beverages that are  
27 taxable by the state under chapters 82.08 and 82.12 RCW. The rate  
28 of the tax shall not exceed four-tenths of one percent of the  
29 selling price in the case of a sales tax, or value of the article  
30 used in the case of a use tax. The tax imposed under this  
31 subsection is in addition to any other taxes authorized by law and  
32 shall not be credited against any other tax imposed upon the same

1 taxable event. As used in this section, "restaurant" does not  
2 include grocery stores, mini-markets, or convenience stores.

3 (2) The legislative authority of a county with a population of  
4 one million or more may impose a special stadium sales and use tax  
5 upon retail car rentals within the county that are taxable by the  
6 state under chapters 82.08 and 82.12 RCW. The rate of the tax  
7 shall ~~((equal one-tenth of one))~~ not exceed two percent of the  
8 selling price in the case of a sales tax, or rental value of the  
9 ~~((article used))~~ vehicle in the case of a use tax. The tax imposed  
10 under this ~~((section))~~ subsection is in addition to any other taxes  
11 authorized by law and shall not be credited against any other tax  
12 imposed upon the same taxable event.

13 (3) The revenue from the ~~((tax))~~ taxes imposed under this  
14 section shall be used for the purpose of principal and interest  
15 payments on bonds issued by ~~((a public facilities district, created~~  
16 ~~within))~~ the county ~~((under chapter 36.100 RCW,))~~ to acquire,  
17 construct, own, remodel, maintain, equip, reequip, repair, and  
18 operate a baseball stadium ~~((with a retractable roof or canopy and~~  
19 ~~natural turf.))~~ The county shall issue bonds, in an amount  
20 determined to be necessary by the public facilities district, for  
21 the district to acquire, construct, own, and equip the baseball  
22 stadium. If the revenue from the tax imposed under this section  
23 exceeds the amount needed for such principal and interest payments  
24 in any year, the excess shall be used solely:

25 (a) For ~~((either or both: (a))~~ early retirement of the bonds  
26 issued for the baseball stadium; ~~((or (b) retirement of bonds~~  
27 issued for expanding, remodelling, repairing, or reequipping of a  
28 multipurpose stadium that has a seating capacity over forty-five  
29 thousand;)) and

30 (b) If the revenue from the taxes imposed under this section  
31 exceeds the amount needed for the purposes in (a) of this  
32 subsection in any year, the excess shall be placed in a contingency  
33 fund which may only be used to pay unanticipated capital costs on

1 the baseball stadium, excluding any cost overruns on initial  
2 construction.

3 (4) The ~~((tax))~~ taxes authorized under this section may be  
4 collected only after the county executive has certified to the  
5 department of revenue that a professional major league baseball  
6 team has made a binding and legally enforceable contractual  
7 commitment to:

8 (a) Play at least ninety percent of its home games in the  
9 stadium for a period of time not shorter than the term of the bonds  
10 issued to finance the initial construction of the stadium;

11 (b) Contribute ~~((principal of))~~ forty-five million dollars  
12 toward the ~~((bonded))~~ reasonably necessary preconstruction costs  
13 including, but not limited to architectural, engineering,  
14 environmental, and legal services, and the cost of construction of  
15 the stadium, or to any associated public purpose separate from  
16 bond-financed property, including without limitation land  
17 acquisition, parking facilities, equipment, infrastructure or other  
18 similar costs associated with the project, which contribution shall  
19 be made during a term not to exceed the term of the bonds issued to  
20 finance the initial construction of the stadium. If all or part of  
21 the contribution is made after the date of issuance of the bonds,  
22 the team shall contribute an additional amount equal to the  
23 accruing interest on the deferred portion of the contribution,  
24 calculated at the interest rate on the bonds maturing in the year  
25 in which the deferred contribution is made. No part of the  
26 contribution may be made without the consent of the county until a  
27 public facilities district is created under chapter 36.100 RCW to  
28 acquire, construct, own, remodel, maintain, equip, reequip, repair,  
29 and operate a baseball stadium. To the extent possible,  
30 contributions shall be structured in a manner that would allow for  
31 the issuance of bonds to construct the stadium that are exempt from  
32 federal income taxes; and

1 (c) Share a portion of the profits generated by the baseball  
2 team from the operation of the professional franchise for a period  
3 of time equal to the term of the bonds issued to finance the  
4 initial construction of the stadium, after offsetting any losses  
5 incurred by the baseball team after the effective date of chapter  
6 14, Laws of 1995 1st sp. sess. Such profits and the portion to be  
7 shared shall be defined by agreement between the public facilities  
8 district and the baseball team. The shared profits shall be used  
9 to retire the bonds issued to finance the initial construction of  
10 the stadium. If the bonds are retired before the expiration of  
11 their term, the shared profits shall be paid to the public  
12 facilities district.

13 (5) No tax may be collected under this section before January  
14 1, 1996. Before collecting the taxes under this section or issuing  
15 bonds for a baseball stadium, the county shall create a public  
16 facilities district under chapter 36.100 RCW to acquire, construct,  
17 own, remodel, maintain, equip, reequip, repair, and operate a  
18 baseball stadium, and the county shall acquire and contribute to  
19 the district such real property as the district determines to be  
20 necessary as a site for the baseball stadium. The proceeds of any  
21 bonds issued for the baseball stadium or any other facility that  
22 the district will own shall be provided to the district.

23 (6) As used in this section, "baseball stadium" means a  
24 baseball stadium as defined in section 101 of this act.

25 (7) The ~~((tax))~~ taxes imposed under this section shall expire  
26 when the bonds issued for the construction of the ~~((new public~~  
27 ~~facilities))~~ baseball stadium are retired, but not later than  
28 twenty years after the tax is first collected.

29  
30 **Sec. 202.** RCW 35.21.280 and 1995 1st sp.s. c 14 s 8 are each  
31 amended to read as follows:

32 Every city and town may levy and fix a tax of not more than  
33 one cent on twenty cents or fraction thereof to be paid by the

1 person who pays an admission charge to any place: PROVIDED, No  
2 city or town shall impose such tax on persons paying an admission  
3 to any activity of any elementary or secondary school. This  
4 includes a tax on persons who are admitted free of charge or at  
5 reduced rates to any place for which other persons pay a charge or  
6 a regular higher charge for the same privileges or accommodations.  
7 A city that is located in a county with a population of one million  
8 or more may not levy a tax on events in stadia constructed on or  
9 after January 1, 1995, that are owned by ((~~county government or~~))  
10 a public facilities district under chapter 36.100 RCW and that have  
11 seating capacities over forty thousand. The city or town may  
12 require anyone who receives payment for an admission charge to  
13 collect and remit the tax to the city or town.

14 The term "admission charge" includes:

- 15 (1) A charge made for season tickets or subscriptions;  
16 (2) A cover charge, or a charge made for use of seats and  
17 tables reserved or otherwise, and other similar accommodations;  
18 (3) A charge made for food and refreshment in any place where  
19 free entertainment, recreation or amusement is provided;  
20 (4) A charge made for rental or use of equipment or facilities  
21 for purposes of recreation or amusement; if the rental of the  
22 equipment or facilities is necessary to the enjoyment of a  
23 privilege for which a general admission is charged, the combined  
24 charges shall be considered as the admission charge;  
25 (5) Automobile parking charges if the amount of the charge is  
26 determined according to the number of passengers in the automobile.  
27

28 **Sec. 203.** RCW 36.38.010 and 1995 1st sp.s. c 14 s 9 are each  
29 amended to read as follows:

- 30 (1) Any county may by ordinance enacted by its county  
31 legislative authority, levy and fix a tax of not more than one cent  
32 on twenty cents or fraction thereof to be paid for county purposes  
33 by persons who pay an admission charge to any place, including a

1 tax on persons who are admitted free of charge or at reduced rates  
2 to any place for which other persons pay a charge or a regular  
3 higher charge for the same or similar privileges or accommodations;  
4 and require that one who receives any admission charge to any place  
5 shall collect and remit the tax to the county treasurer of the  
6 county: PROVIDED, No county shall impose such tax on persons  
7 paying an admission to any activity of any elementary or secondary  
8 school.

9 (2) As used in this chapter, the term "admission charge"  
10 includes a charge made for season tickets or subscriptions, a cover  
11 charge, or a charge made for use of seats and tables, reserved or  
12 otherwise, and other similar accommodations; a charge made for food  
13 and refreshments in any place where any free entertainment,  
14 recreation, or amusement is provided; a charge made for rental or  
15 use of equipment or facilities for purpose of recreation or  
16 amusement, and where the rental of the equipment or facilities is  
17 necessary to the enjoyment of a privilege for which a general  
18 admission is charged, the combined charges shall be considered as  
19 the admission charge. It shall also include any automobile parking  
20 charge where the amount of such charge is determined according to  
21 the number of passengers in any automobile.

22 (3) The tax herein authorized shall not be exclusive and shall  
23 not prevent any city or town within the taxing county, when  
24 authorized by law, from imposing within its corporate limits a tax  
25 of the same or similar kind: PROVIDED, That whenever the same or  
26 similar kind of tax is imposed by any such city or town, no such  
27 tax shall be levied within the corporate limits of such city or  
28 town by the county, except that the legislative authority of a  
29 county with a population of one million or more may exclusively  
30 levy ~~((a tax))~~ taxes on events in stadiums constructed on or after  
31 January 1, 1995, that are owned by ~~((county government or))~~ a  
32 public facilities district under chapter 36.100 RCW and that have  
33 seating capacities over forty thousand at the ~~((rate))~~ rates of:



1       (a) Not more than one cent on twenty cents or fraction  
2 thereof, to be used for the purpose of paying the principal and  
3 interest payments on bonds issued by a county to construct a  
4 baseball stadium as defined in section 101 of this act. If the  
5 revenue from this exceeds the amount needed for that purpose, the  
6 excess shall be placed in a contingency fund which may only be used  
7 to pay unanticipated capital costs on the baseball stadium,  
8 excluding any cost overruns on initial construction; and

9       (b) Not more than one cent on twenty cents or fraction  
10 thereof, to be used for the purpose of paying the principal and  
11 interest payments on bonds issued by a county to construct a  
12 baseball stadium as defined in section 101 of this act. The tax  
13 imposed under this subsection (b) shall expire when the bonds  
14 issued for the construction of the baseball stadium are retired,  
15 but not later than twenty years after the tax is first collected.

16       ~~((4) By contract, the county shall obligate itself to provide~~  
17 ~~the revenue from the tax authorized by this section on events in~~  
18 ~~stadia owned, managed, or operated by a public facilities district,~~  
19 ~~having seating capacities over forty thousand, and constructed on~~  
20 ~~or after January 1, 1995, to the public facilities district.))~~

21  
22                                   **PART III**  
23                                   **MISCELLANEOUS**  
24

25       **Sec. 301.** RCW 36.100.010 and 1995 1st sp.s. c 14 s 1 are each  
26 amended to read as follows:

27       (1) A public facilities district may be created in any county  
28 and shall be coextensive with the boundaries of the county.

29       (2) A public facilities district shall be created upon  
30 adoption of a resolution providing for the creation of such a  
31 district by the county legislative authority in which the proposed  
32 district is located.

1 (3) A public facilities district is a municipal corporation,  
2 an independent taxing "authority" within the meaning of Article  
3 VII, section 1 of the state Constitution, and a "taxing district"  
4 within the meaning of Article VII, section 2 of the state  
5 Constitution.

6 (4) No taxes authorized under this chapter may be assessed or  
7 levied unless a majority of the voters of the public facilities  
8 district has approved such tax at a general or special election.  
9 A single ballot proposition may both validate the imposition of the  
10 sales and use tax under RCW 82.14.048 and the excise tax under RCW  
11 36.100.040.

12 (5) A public facilities district shall constitute a body  
13 corporate and shall possess all the usual powers of a corporation  
14 for public purposes as well as all other powers that may now or  
15 hereafter be specifically conferred by statute, including, but not  
16 limited to, the authority to hire employees, staff, and services,  
17 to enter into contracts, and to sue and be sued.

18 (6) The county legislative authority or a city council may  
19 transfer property to the public facilities district (~~(as part of~~  
20 ~~the process of creating the public facilities district)~~) created  
21 under this chapter. No property that is encumbered with debt or  
22 that is in need of major capital renovation may be transferred to  
23 the district without the agreement of the district and revenues  
24 adequate to retire the existing indebtedness.

25  
26 **Sec. 302.** RCW 36.100.020 and 1995 1st sp.s. c 14 s 2 are each  
27 amended to read as follows:

28 (1) A public facilities district shall be governed by a board  
29 of directors consisting of five or seven members as provided in  
30 this section. If the largest city in the county has a population  
31 that is at least forty percent of the total county population, the  
32 board of directors of the public facilities district shall consist  
33 of five members selected as follows: (a) Two members appointed by

1 the county legislative authority to serve for four-year staggered  
2 terms; (b) two members appointed by the city council of the largest  
3 city in the county to serve for four-year staggered terms; and (c)  
4 one person to serve for a four-year term who is selected by the  
5 other directors. If the largest city in the county has a  
6 population of less than forty percent of the total county  
7 population, the county legislative authority shall establish in the  
8 resolution creating the public facilities district whether the  
9 board of directors of the public facilities district has either  
10 five or seven members, and the county legislative authority shall  
11 appoint the members of the board of directors to reflect the  
12 interests of cities and towns in the county, as well as the  
13 unincorporated area of the county. However, if the county has a  
14 population of one million or more, the largest city in the county  
15 has a population of less than forty percent of the total county  
16 population, and the county operates under a county charter, which  
17 provides for an elected county executive, three members shall be  
18 appointed by the governor subject to confirmation by the senate.  
19 Of the remaining members, two shall be appointed and confirmed by  
20 the legislative authority of the county. If the board has seven  
21 members, the remaining two members shall be appointed by the county  
22 executive subject to confirmation by the county legislative  
23 authority. No member of the board of directors may exercise any of  
24 the powers of his or her office until confirmed by the legislative  
25 body specified in this section. Not more than two members  
26 appointed by the governor shall belong to the same political party.  
27 Not more than one member appointed by the county executive or the  
28 county legislative authority, respectively, may belong to the same  
29 political party.

30 (2) At least one member on the board of directors shall be  
31 representative of the lodging industry in the public facilities  
32 district before the public facilities district imposes the excise  
33 tax under RCW 36.100.040.

1 (3) Members of the board of directors shall serve four-year  
2 terms of office, except that two of the initial five board members  
3 or three of the initial seven board members shall serve two-year  
4 terms of office.

5 (4) A vacancy shall be filled in the same manner as the  
6 original appointment was made and the person appointed to fill a  
7 vacancy shall serve for the remainder of the unexpired term of the  
8 office for the position to which he or she was appointed.

9 (5) A director appointed by the governor may be removed from  
10 office by the governor. Any other director may be removed from  
11 office by action of at least two-thirds of the members of the  
12 legislative authority which made the appointment.

13  
14 **Sec. 303.** RCW 39.10.120 and 1994 c 132 s 12 are each amended  
15 to read as follows:

16 (1) Except as provided in subsection (2) of this section, the  
17 alternative public works contracting procedures authorized under  
18 this chapter are limited to public works contracts signed before  
19 July 1, 1997. Methods of public works contracting authorized by  
20 RCW 39.10.050 and 39.10.060 shall remain in full force and effect  
21 until completion of contracts signed before July 1, 1997.

22 (2) For the purposes of a baseball stadium as defined in  
23 section 101 of this act, the design-build contracting procedures  
24 under RCW 39.10.050 shall remain in full force and effect until  
25 completion of contracts signed before December 31, 1997.

26  
27 **Sec. 304.** RCW 39.10.902 and 1994 c 132 s 15 are each amended  
28 to read as follows:

29 The following acts or parts of acts, as now existing or  
30 hereafter amended, are each repealed, effective July 1, 1997:

- 31 (1) RCW 39.10.010 and 1994 c 132 ú 1;  
32 (2) RCW 39.10.020 and 1994 c 132 ú 2;  
33 (3) RCW 39.10.030 and 1994 c 132 ú 3;

- 1 (4) RCW 39.10.040 and 1994 c 132 ú 4;
- 2 (5) RCW 39.10.050 and 1994 c 132 ú 5;
- 3 (6) RCW 39.10.060 and 1994 c 132 ú 6;
- 4 (7) RCW 39.10.070 and 1994 c 132 ú 7;
- 5 (8) RCW 39.10.080 and 1994 c 132 ú 8;
- 6 (9) RCW 39.10.090 and 1994 c 132 ú 9;
- 7 (10) RCW 39.10.100 and 1994 c 132 ú 10;
- 8 (11) RCW 39.10.110 and 1994 c 132 ú 11;
- 9 (12) (~~RCW 39.10.120 and 1994 c 132 ú 12;~~
- 10 ~~(13)~~) RCW 39.10.900 and 1994 c 132 ú 13;
- 11 (~~(14)~~) (13) RCW 39.10.901 and 1994 c 132 ú 14; and
- 12 (~~(15)~~) (14) RCW 39.10.902 and 1994 c 132 ú 15.

13

14 **Sec. 305.** RCW 82.29A.130 and 1995 c 138 s 1 are each amended  
15 to read as follows:

16 The following leasehold interests shall be exempt from taxes  
17 imposed pursuant to RCW 82.29A.030 and 82.29A.040:

18 (1) All leasehold interests constituting a part of the  
19 operating properties of any public utility which is assessed and  
20 taxed as a public utility pursuant to chapter 84.12 RCW.

21 (2) All leasehold interests in facilities owned or used by a  
22 school, college or university which leasehold provides housing for  
23 students and which is otherwise exempt from taxation under  
24 provisions of RCW 84.36.010 and 84.36.050.

25 (3) All leasehold interests of subsidized housing where the  
26 fee ownership of such property is vested in the government of the  
27 United States, or the state of Washington or any political  
28 subdivision thereof but only if income qualification exists for  
29 such housing.

30 (4) All leasehold interests used for fair purposes of a  
31 nonprofit fair association that sponsors or conducts a fair or  
32 fairs which receive support from revenues collected pursuant to RCW  
33 67.16.100 and allocated by the director of the department of

1 agriculture where the fee ownership of such property is vested in  
2 the government of the United States, the state of Washington or any  
3 of its political subdivisions: PROVIDED, That this exemption shall  
4 not apply to the leasehold interest of any sublessee of such  
5 nonprofit fair association if such leasehold interest would be  
6 taxable if it were the primary lease.

7 (5) All leasehold interests in any property of any public  
8 entity used as a residence by an employee of that public entity who  
9 is required as a condition of employment to live in the publicly  
10 owned property.

11 (6) All leasehold interests held by enrolled Indians of lands  
12 owned or held by any Indian or Indian tribe where the fee ownership  
13 of such property is vested in or held in trust by the United States  
14 and which are not subleased to other than to a lessee which would  
15 qualify pursuant to this chapter, RCW 84.36.451 and 84.40.175.

16 (7) All leasehold interests in any real property of any Indian  
17 or Indian tribe, band, or community that is held in trust by the  
18 United States or is subject to a restriction against alienation  
19 imposed by the United States: PROVIDED, That this exemption shall  
20 apply only where it is determined that contract rent paid is  
21 greater than or equal to ninety percent of fair market rental, to  
22 be determined by the department of revenue using the same criteria  
23 used to establish taxable rent in RCW 82.29A.020(2)(b).

24 (8) All leasehold interests for which annual taxable rent is  
25 less than two hundred fifty dollars per year. For purposes of this  
26 subsection leasehold interests held by the same lessee in  
27 contiguous properties owned by the same lessor shall be deemed a  
28 single leasehold interest.

29 (9) All leasehold interests which give use or possession of  
30 the leased property for a continuous period of less than thirty  
31 days: PROVIDED, That for purposes of this subsection, successive  
32 leases or lease renewals giving substantially continuous use of  
33 possession of the same property to the same lessee shall be deemed

1 a single leasehold interest: PROVIDED FURTHER, That no leasehold  
2 interest shall be deemed to give use or possession for a period of  
3 less than thirty days solely by virtue of the reservation by the  
4 public lessor of the right to use the property or to allow third  
5 parties to use the property on an occasional, temporary basis.

6 (10) All leasehold interests under month-to-month leases in  
7 residential units rented for residential purposes of the lessee  
8 pending destruction or removal for the purpose of constructing a  
9 public highway or building.

10 (11) All leasehold interests in any publicly owned real or  
11 personal property to the extent such leasehold interests arises  
12 solely by virtue of a contract for public improvements or work  
13 executed under the public works statutes of this state or of the  
14 United States between the public owner of the property and a  
15 contractor.

16 (12) All leasehold interests that give use or possession of  
17 state adult correctional facilities for the purposes of operating  
18 correctional industries under RCW 72.09.100.

19 (13) All leasehold interests used to provide organized and  
20 supervised recreational activities for disabled persons of all ages  
21 in a camp facility and for public recreational purposes by a  
22 nonprofit organization, association, or corporation that would be  
23 exempt from property tax under RCW 84.36.030(1) if it owned the  
24 property. If the publicly owned property is used for any taxable  
25 purpose, the leasehold excise taxes set forth in RCW 82.29A.030 and  
26 82.29A.040 shall be imposed and shall be apportioned accordingly.

27 (14) All leasehold interests in the public or entertainment  
28 areas of a baseball stadium with natural turf and a retractable  
29 roof or canopy that is in a county with a population of over one  
30 million, that has a seating capacity of over forty thousand, and  
31 that is constructed on or after January 1, 1995. "Public or  
32 entertainment areas" include ticket sales areas, ramps and stairs,  
33 lobbies and concourses, parking areas, concession areas,

1 restaurants, hospitality and stadium club areas, kitchens or other  
2 work areas primarily servicing other public or entertainment areas,  
3 public rest room areas, press and media areas, control booths,  
4 broadcast and production areas, retail sales areas, museum and  
5 exhibit areas, scoreboards or other public displays, storage areas,  
6 loading, staging, and servicing areas, seating areas and suites,  
7 the playing field, and any other areas to which the public has  
8 access or which are used for the production of the entertainment  
9 event or other public usage, and any other personal property used  
10 for these purposes. "Public or entertainment areas" does not  
11 include locker rooms or private offices exclusively used by the  
12 lessee.

13  
14 NEW SECTION. Sec. 306. A new section is added to chapter  
15 43.31C RCW to read as follows:

16 The siting and construction of a baseball stadium, as defined  
17 in section 101 of this act, is exempted from compliance with this  
18 chapter.

19  
20 NEW SECTION. Sec. 307. A new section is added to chapter  
21 35.21 RCW to read as follows:

22 The processing by a city department or office of a permit  
23 application relating to a baseball stadium, as defined in section  
24 101 of this act, shall take priority over all other permit  
25 applications that have not been full processed by the department or  
26 office.

27  
28 NEW SECTION. Sec. 308. Part headings as used in this act  
29 constitute no part of the law.

30  
31 NEW SECTION. Sec. 309. This act is necessary for the  
32 immediate preservation of the public peace, health, or safety, or  
33 support of the state government and its existing public



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1 institutions, and shall take effect immediately, except sections  
2 102 and 103 of this act shall take effect January 1, 1996."  
3

--- END ---