

1 **HB 2115 - H AMD 000003 ADOPTED 10/13/95**

2 By Representatives Van Luven and Appelwick

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 NEW SECTION. **Sec. 303.** A new section is added to chapter
15 36.100 RCW to read as follows:

16 In addition to other powers and restrictions on a public
17 facilities district, the following shall apply to a public
18 facilities district, located in a county with a population of one
19 million or more, that constructs a baseball stadium:

20 (1) The public facilities district, in consultation with the
21 professional baseball team that will use the stadium, shall have
22 the authority to determine the stadium site;

23 (2) The public facilities district, in consultation with the
24 professional baseball team that will use the stadium, shall have
25 the authority to establish the overall scope of the stadium
26 project, including, but not limited to, the stadium itself,
27 associated parking facilities, associated retail and office
28 development that are part of the stadium facility, and ancillary
29 services or facilities;

30 (3) The public facilities district, in consultation with the
31 professional baseball team that will use the stadium, shall have
32 the final authority to make the final determination of the stadium
33 design and specifications;

1 (4) The public facilities district shall have the authority to
2 contract with the baseball team that will use the stadium to obtain
3 architectural, engineering, environmental, and other professional
4 services related to the stadium site and design options,
5 environmental study requirements, and obtaining necessary permits
6 for the stadium facility;

7 (5) The public facilities district, in consultation with the
8 professional baseball team that will use the stadium, shall have
9 the authority to establish the project budget and bidding
10 specifications and requirements on the stadium project.

11 (6) The public facilities district, in consultation with the
12 professional baseball team that will use the stadium and the county
13 in which the public facilities district is located, shall have the
14 authority to structure the financing of the stadium facility
15 project.

16 As used in this section, "stadium" and "baseball stadium" mean
17 a "baseball stadium" as defined in section 101 of this act.
18

19 **Sec. 304.** RCW 39.10.120 and 1994 c 132 s 12 are each amended
20 to read as follows:

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

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

32 **Sec. 305.** RCW 39.10.902 and 1994 c 132 s 15 are each amended
33 to read as follows:

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

3 (1) RCW 39.10.010 and 1994 c 132 ú 1;

4 (2) RCW 39.10.020 and 1994 c 132 ú 2;

5 (3) RCW 39.10.030 and 1994 c 132 ú 3;

6 (4) RCW 39.10.040 and 1994 c 132 ú 4;

7 (5) RCW 39.10.050 and 1994 c 132 ú 5;

8 (6) RCW 39.10.060 and 1994 c 132 ú 6;

9 (7) RCW 39.10.070 and 1994 c 132 ú 7;

10 (8) RCW 39.10.080 and 1994 c 132 ú 8;

11 (9) RCW 39.10.090 and 1994 c 132 ú 9;

12 (10) RCW 39.10.100 and 1994 c 132 ú 10;

13 (11) RCW 39.10.110 and 1994 c 132 ú 11;

14 (12) (~~RCW 39.10.120 and 1994 c 132 ú 12;~~

15 ~~+13~~)) RCW 39.10.900 and 1994 c 132 ú 13;

16 (~~(+14)~~) (13) RCW 39.10.901 and 1994 c 132 ú 14; and

17 (~~(+15)~~) (14) RCW 39.10.902 and 1994 c 132 ú 15.

18
19 **Sec. 306.** RCW 82.29A.130 and 1995 c 138 s 1 are each amended
20 to read as follows:

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

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

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

30 (3) All leasehold interests of subsidized housing where the
31 fee ownership of such property is vested in the government of the
32 United States, or the state of Washington or any political

1 subdivision thereof but only if income qualification exists for
2 such housing.

3 (4) All leasehold interests used for fair purposes of a
4 nonprofit fair association that sponsors or conducts a fair or
5 fairs which receive support from revenues collected pursuant to RCW
6 67.16.100 and allocated by the director of the department of
7 agriculture where the fee ownership of such property is vested in
8 the government of the United States, the state of Washington or any
9 of its political subdivisions: PROVIDED, That this exemption shall
10 not apply to the leasehold interest of any sublessee of such
11 nonprofit fair association if such leasehold interest would be
12 taxable if it were the primary lease.

13 (5) All leasehold interests in any property of any public
14 entity used as a residence by an employee of that public entity who
15 is required as a condition of employment to live in the publicly
16 owned property.

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

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

30 (8) All leasehold interests for which annual taxable rent is
31 less than two hundred fifty dollars per year. For purposes of this
32 subsection leasehold interests held by the same lessee in

1 contiguous properties owned by the same lessor shall be deemed a
2 single leasehold interest.

3 (9) All leasehold interests which give use or possession of
4 the leased property for a continuous period of less than thirty
5 days: PROVIDED, That for purposes of this subsection, successive
6 leases or lease renewals giving substantially continuous use of
7 possession of the same property to the same lessee shall be deemed
8 a single leasehold interest: PROVIDED FURTHER, That no leasehold
9 interest shall be deemed to give use or possession for a period of
10 less than thirty days solely by virtue of the reservation by the
11 public lessor of the right to use the property or to allow third
12 parties to use the property on an occasional, temporary basis.

13 (10) All leasehold interests under month-to-month leases in
14 residential units rented for residential purposes of the lessee
15 pending destruction or removal for the purpose of constructing a
16 public highway or building.

17 (11) All leasehold interests in any publicly owned real or
18 personal property to the extent such leasehold interests arises
19 solely by virtue of a contract for public improvements or work
20 executed under the public works statutes of this state or of the
21 United States between the public owner of the property and a
22 contractor.

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

26 (13) All leasehold interests used to provide organized and
27 supervised recreational activities for disabled persons of all ages
28 in a camp facility and for public recreational purposes by a
29 nonprofit organization, association, or corporation that would be
30 exempt from property tax under RCW 84.36.030(1) if it owned the
31 property. If the publicly owned property is used for any taxable
32 purpose, the leasehold excise taxes set forth in RCW 82.29A.030 and
33 82.29A.040 shall be imposed and shall be apportioned accordingly.

1 (14) All leasehold interests in the public or entertainment
2 areas of a baseball stadium with natural turf and a retractable
3 roof or canopy that is in a county with a population of over one
4 million, that has a seating capacity of over forty thousand, and
5 that is constructed on or after January 1, 1995. "Public or
6 entertainment areas" include ticket sales areas, ramps and stairs,
7 lobbies and concourses, parking areas, concession areas,
8 restaurants, hospitality and stadium club areas, kitchens or other
9 work areas primarily servicing other public or entertainment areas,
10 public rest room areas, press and media areas, control booths,
11 broadcast and production areas, retail sales areas, museum and
12 exhibit areas, scoreboards or other public displays, storage areas,
13 loading, staging, and servicing areas, seating areas and suites,
14 the playing field, and any other areas to which the public has
15 access or which are used for the production of the entertainment
16 event or other public usage, and any other personal property used
17 for these purposes. "Public or entertainment areas" does not
18 include locker rooms or private offices exclusively used by the
19 lessee.

20
21 NEW SECTION. Sec. 307. The public facilities district, the
22 county, and the city with the largest population in the county
23 shall enter into an agreement regarding the construction and
24 operation of a baseball stadium as defined in section 101 of this
25 act. The agreement shall address, but not be limited to:

26 (a) Expedited permit processing for the design and
27 construction of the project;

28 (b) Expedited environmental review processing;

29 (c) Expedited processing of requests for street, right-of-way,
30 or easement vacations necessary for the construction of the
31 project; and

32 (d) Other items deemed necessary for the design and
33 construction of the project.

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

NEW SECTION. **Sec. 309.** This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect immediately, except sections 102 and 103 of this act shall take effect January 1, 1996."

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