

2 **SSB 5943** - S Amd - 271

3 By Senators Rinehart, West, McDonald and Gaspard

4 ADOPTED 3/15/95

5 On page 1, strike everything after the enacting clause and insert
6 the following:

7 "NEW SECTION. **Sec. 1.** A new section is added to chapter 82.14 RCW
8 to read as follows:

9 (1) Subject to subsections (2) and (3) of this section, the
10 legislative authority of any county or any city may fix and impose a
11 sales and use tax in accordance with the terms of this chapter. The
12 tax authorized in this section shall be in addition to any other taxes
13 authorized by law and shall be collected from those persons who are
14 taxable by the state pursuant to chapters 82.08 and 82.12 RCW upon the
15 occurrence of any taxable event within such county or city. The rate
16 of tax shall be up to but not exceeding one-tenth of one percent of the
17 selling price, in the case of a sales tax, or value of the article
18 used, in the case of a use tax. The maximum rate of tax under this
19 section, section 1, chapter ... (Substitute Senate Bill No. 5914), Laws
20 of 1995, and section 1, chapter ... (Substitute Senate Bill No. 6049),
21 Laws of 1995 shall not exceed one-tenth of one percent.

22 (2) No city may impose the tax under this section unless the county
23 legislative authority waives its right to levy a tax under this section
24 in that city. If the county legislative authority waives its right to
25 levy the tax in that city, the city tax shall be a credit against any
26 county tax under this section.

27 (3) No county or city may impose the tax under subsection (1) of
28 this section unless the tax is first approved by a majority of the
29 voters voting on the proposition to impose the tax.

30 (4) Moneys received from any tax imposed under this section shall
31 be used exclusively for the following purposes:

32 (a) The purposes authorized in RCW 67.28.210, including the repair
33 and reconstruction of a county-owned stadium with a seating capacity of
34 forty-five thousand or more;

35 (b) For the purpose of paying all or any part of the cost
36 associated with: The financing, design, acquisition, construction,

1 equipping, operating, maintaining, and reequipping of convention center
2 facilities under chapter 67.40 RCW related to the expansion recommended
3 by the convention center expansion and city facilities task force
4 created under section 148, chapter 6, Laws of 1994 sp. sess.; the
5 acquisition, construction, and relocation costs of replacement housing;
6 and the repayment of loans and advances from the state, including loans
7 authorized previously under this chapter, or to pay or secure the
8 payment of all or part of the principal of or interest on any state
9 bonds issued for purposes authorized under chapter 67.40 RCW; and

10 (c) Paying all or any part of the cost of the setting, acquisition,
11 and construction of a major league baseball stadium.

12 Revenues under this section may be used for facilities in other
13 counties pursuant to an interlocal agreement under chapter 39.34 RCW.

14 (5) As used in this section, "city" means any city or town.

15 NEW SECTION. **Sec. 2.** This act is necessary for the immediate
16 preservation of the public peace, health, or safety, or support of the
17 state government and its existing public institutions, and shall take
18 effect July 1, 1995."

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22 On page 1, line 1 of the title, after "centers;" strike the
23 remainder of the title and insert "adding a new section to chapter
24 82.14 RCW; providing an effective date; and declaring an emergency."

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