
SENATE BILL 5077

State of Washington

56th Legislature

1999 Regular Session

By Senators Jacobsen, Goings, Deccio, Wojahn, Costa, Thibaudeau and McAuliffe

Read first time 01/12/1999. Referred to Committee on Natural Resources, Parks & Recreation.

1 AN ACT Relating to community outdoor athletic fields; amending RCW
2 82.14.360; and creating a new section.

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

4 NEW SECTION. **Sec. 1.** (1) The legislature recognizes that
5 coordinated funding efforts are needed to maintain, develop, and
6 improve the state's community outdoor athletic fields. Rapid
7 population growth and increased urbanization have caused a decline in
8 suitable outdoor fields for community athletic activities and have
9 resulted in overcrowding and deterioration of existing surfaces. Lack
10 of adequate community outdoor athletic fields directly affects the
11 health and well-being of all citizens of the state, reduces the state's
12 economic viability, and prevents Washington from maintaining and
13 achieving the quality of life that it deserves. Therefore, it is the
14 policy of the state and its agencies to maintain, develop, fund, and
15 improve community outdoor athletic fields.

16 (2) In carrying out this policy, the legislature intends to promote
17 the building of new community outdoor athletic fields and upgrade
18 existing community outdoor athletic fields across Washington state.

1 **Sec. 2.** RCW 82.14.360 and 1995 3rd sp.s. c 1 s 201 are each
2 amended to read as follows:

3 (1) The legislative authority of a county with a population of one
4 million or more may impose a special stadium sales and use tax upon the
5 retail sale or use within the county by restaurants, taverns, and bars
6 of food and beverages that are taxable by the state under chapters
7 82.08 and 82.12 RCW. The rate of the tax shall not exceed five-tenths
8 of one percent of the selling price in the case of a sales tax, or
9 value of the article used in the case of a use tax. The tax imposed
10 under this subsection is in addition to any other taxes authorized by
11 law and shall not be credited against any other tax imposed upon the
12 same taxable event. As used in this section, "restaurant" does not
13 include grocery stores, mini-markets, or convenience stores.

14 (2) The legislative authority of a county with a population of one
15 million or more may impose a special stadium sales and use tax upon
16 retail car rentals within the county that are taxable by the state
17 under chapters 82.08 and 82.12 RCW. The rate of the tax shall not
18 exceed two percent of the selling price in the case of a sales tax, or
19 rental value of the vehicle in the case of a use tax. The tax imposed
20 under this subsection is in addition to any other taxes authorized by
21 law and shall not be credited against any other tax imposed upon the
22 same taxable event.

23 (3) The revenue from the taxes imposed under this section shall be
24 used for the purpose of principal and interest payments on bonds,
25 issued by the county, to acquire, construct, own, remodel, maintain,
26 equip, reequip, repair, and operate a baseball stadium and for
27 community outdoor athletic fields as specified in this subsection.
28 Revenues from the taxes authorized in this section may be used for
29 design and other preconstruction costs of the baseball stadium until
30 bonds are issued for the baseball stadium. The county shall issue
31 bonds, in an amount determined to be necessary by the public facilities
32 district, for the district to acquire, construct, own, and equip the
33 baseball stadium. The county shall have no obligation to issue bonds
34 in an amount greater than that which would be supported by the tax
35 revenues under this section, RCW 82.14.0485, and 36.38.010(~~(+3)~~) (4)
36 (a) and (b). If the revenue from the taxes imposed under this section
37 exceeds the amount needed for such principal and interest payments in
38 any year, the excess shall be used solely(~~(+~~

1 ~~(a) For early retirement of the bonds issued for the baseball~~
2 ~~stadium; and~~

3 ~~(b) If the revenue from the taxes imposed under this section~~
4 ~~exceeds the amount needed for the purposes in (a) of this subsection in~~
5 ~~any year, the excess shall be placed in a contingency fund which may~~
6 ~~only be used to pay unanticipated capital costs on the baseball~~
7 ~~stadium, excluding any cost overruns on initial construction)) for~~
8 ~~community outdoor athletic fields and shall be placed in the youth~~
9 ~~athletic facilities account and shall not be used for any cost overruns~~
10 ~~on initial construction of the baseball stadium.~~

11 (4) The taxes authorized under this section shall not be collected
12 after June 30, 1997, unless the county executive has certified to the
13 department of revenue that a professional major league baseball team
14 has made a binding and legally enforceable contractual commitment to:

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

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

38 (c) Share a portion of the profits generated by the baseball team
39 from the operation of the professional franchise for a period of time

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

10 (5) No tax may be collected under this section before January 1,
11 1996. Before collecting the taxes under this section or issuing bonds
12 for a baseball stadium, the county shall create a public facilities
13 district under chapter 36.100 RCW to acquire, construct, own, remodel,
14 maintain, equip, reequip, repair, and operate a baseball stadium.

15 (6) The county shall assemble such real property as the district
16 determines to be necessary as a site for the baseball stadium.
17 Property which is necessary for this purpose that is owned by the
18 county on October 17, 1995, shall be contributed to the district, and
19 property which is necessary for this purpose that is acquired by the
20 county on or after October 17, 1995, shall be conveyed to the district.

21 (7) The proceeds of any bonds issued for the baseball stadium shall
22 be provided to the district.

23 (8) As used in this section, "baseball stadium" means "baseball
24 stadium" as defined in RCW 82.14.0485.

25 (9) The taxes imposed under this section shall expire when the
26 bonds issued for the construction of the baseball stadium are retired,
27 but not later than twenty years after the taxes are first collected.

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