
ENGROSSED SENATE BILL 6805

State of Washington

56th Legislature

2000 Regular Session

By Senators Goings, Winsley, Eide, Rasmussen and Franklin

Read first time 01/31/2000. Referred to Committee on State & Local Government.

1 AN ACT Relating to apportioning a sales and use tax for zoos,
2 aquariums, wildlife preserves, and parks; and amending RCW 82.14.400.

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

4 **Sec. 1.** RCW 82.14.400 and 1999 c 104 s 1 are each amended to read
5 as follows:

6 (1) Upon the joint request of a metropolitan park district and a
7 city with a population of more than one hundred fifty thousand, a
8 county legislative authority in a county with a population of more than
9 five hundred thousand and less than one million (~~may~~) five hundred
10 thousand shall submit an authorizing proposition to the county voters,
11 fixing and imposing a sales and use tax in accordance with this chapter
12 for the purposes designated in subsection (~~(+3)~~) (4) of this section
13 and identified in the joint request. Such proposition must be placed
14 on a ballot for a special or general election to be held no later than
15 one year after the date of the joint request.

16 (2) The proposition is approved if it receives the votes of a
17 majority of those voting on the proposition.

18 (3) The tax authorized in this section is in addition to any other
19 taxes authorized by law and shall be collected from those persons who

1 are taxable by the state under chapters 82.08 and 82.12 RCW upon the
2 occurrence of any taxable event within the county. The rate of tax
3 shall equal no more than one-tenth of one percent of the selling price
4 in the case of a sales tax, or value of the article used, in the case
5 of a use tax.

6 (4) Moneys received from any tax imposed under this section shall
7 be used solely for the purpose of providing funds for:

8 (a) Costs associated with financing, design, acquisition,
9 construction, equipping, operating, maintaining, remodeling, repairing,
10 reequipping, or improvement of zoo, aquarium, and wildlife preservation
11 and display facilities that are currently accredited by the American
12 zoo and aquarium association; or

13 (b) Those costs associated with (a) of this subsection and costs
14 related to parks located within a county described in subsection (1) of
15 this section.

16 (5) The department of revenue shall perform the collection of such
17 taxes on behalf of the county at no cost to the county. In lieu of the
18 charge for the administration and collection of local sales and use
19 taxes under RCW 82.14.050 from which the county is exempt under this
20 subsection (5), a percentage of the tax revenues authorized by this
21 section equal to one-half of the maximum percentage provided in RCW
22 82.14.050 shall be transferred annually to the department of community,
23 trade, and economic development, or its successor agency, from the
24 funds allocated under subsection (6)(b) of this section for a period of
25 twelve years from the first date of distribution of funds under
26 subsection (6)(b) of this section. The department of community, trade,
27 and economic development, or its successor agency, shall use funds
28 transferred to it pursuant to this subsection (5) to provide, operate,
29 and maintain community-based housing under chapter 43.185 RCW for
30 persons who are mentally ill, have developmental disabilities, or youth
31 who are otherwise blind, deaf, or otherwise disabled.

32 (6) If the joint request and the authorizing proposition include
33 provisions for funding those costs included within subsection (4)(b) of
34 this section, the tax revenues authorized by this section shall be
35 allocated annually as follows:

36 (a) Fifty percent to the zoo and aquarium advisory authority; and

37 (b) Fifty percent to be distributed on a per capita basis as set
38 out in the most recent population figures for unincorporated and
39 incorporated areas only within that county, as determined by the office

1 of financial management, solely for parks, as follows: To any
2 metropolitan park district, to cities and towns not contained within a
3 metropolitan park district, and the remainder to the county. Moneys
4 received under this subsection (6)(b) may not be used to replace or
5 supplant existing per capita funding.

6 (7) Funds shall be distributed annually by the county treasurer to
7 the county, and cities and towns located within the county, in the
8 manner set out in subsection (6)(b) of this section.

9 (8) Prior to expenditure of any funds received by the county under
10 subsection (6)(b) of this section, the county shall establish a process
11 which considers needs throughout the unincorporated areas of the county
12 in consultation with community advisory councils established by
13 ordinance.

14 (9) By December 31, 2005, and thereafter, the county or any city
15 with a population greater than eighty thousand must provide at least
16 one dollar match for every two dollars received under this section.

17 (10) Properties subject to a memorandum of agreement between the
18 federal bureau of land management, the advisory council on historic
19 preservation, and the Washington state historic preservation officer
20 have priority for funding from money received under subsection (6)(b)
21 of this section for implementation of the stipulations in the
22 memorandum of agreement.

23 (a) At least one-hundred thousand dollars of the first four years
24 of allocations under subsection (6)(b) of this section, to be matched
25 by the county or city with one dollar for every two dollars received,
26 shall be used to implement the stipulations of the memorandum of
27 agreement and for other historical, archaeological, architectural, and
28 cultural preservation and improvements related to the properties.

29 (b) The amount in (a) of this subsection shall come equally from
30 the allocations to the county and to the city in which the properties
31 are located, unless otherwise agreed to by the county and the city.

32 (c) The amount in (a) of this subsection shall not be construed to
33 displace or be offered in lieu of any lease payment from a county or
34 city to the state for the properties in question.

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