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SENATE BILL 6858

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State of Washington

56th Legislature

2000 Regular Session

By Senators Kohl-Welles, Heavey, Horn, Goings, Rasmussen, Eide and Winsley

Read first time 02/28/2000. Referred to Committee on Ways & Means.

1 AN ACT Relating to parks, recreation, transportation, housing,  
2 shelters, hospitals, public hospitals, food banks, schools, and  
3 apportioning a sales and use tax for a metropolitan park district  
4 authorized under RCW 82.14.400; amending RCW 82.14.400; and creating a  
5 new section.

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

7 NEW SECTION. **Sec. 1.** (1) For the purpose of acquisition,  
8 construction, remodeling, equipping, repairing, maintaining, and  
9 operating a public zoo, aquarium, parks, open space, transportation,  
10 housing, shelters, food banks, public health, and schools, the  
11 legislative authority of a city with a population of over one hundred  
12 fifty thousand that is not in a metropolitan park district may, subject  
13 to section 2 of this act, levy an annual regular property tax not  
14 exceeding fifty cents per thousand dollars of assessed valuation in the  
15 city.

16 (2) The levy under this section is in addition to the levy of a  
17 city under RCW 84.52.043 and 41.16.060.

18 (3) The limitation in RCW 84.55.010 does not apply to the first  
19 levy imposed under this section.

1       **Sec. 2.** RCW 82.14.400 and 1999 c 104 s 1 are each amended to read  
2 as follows:

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

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

15       (3) The tax authorized in this section is in addition to any other  
16 taxes authorized by law and shall be collected from those persons who  
17 are taxable by the state under chapters 82.08 and 82.12 RCW upon the  
18 occurrence of any taxable event within the county. The rate of tax  
19 shall equal no more than one-tenth of one percent of the selling price  
20 in the case of a sales tax, or value of the article used, in the case  
21 of a use tax.

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

24       (a) Costs associated with financing, design, acquisition,  
25 construction, equipping, operating, maintaining, remodeling, repairing,  
26 reequipping, or improvement of zoo, aquarium, and wildlife preservation  
27 and display facilities that are currently accredited by the American  
28 zoo and aquarium association; or

29       (b) Those costs associated with (a) of this subsection and costs  
30 related to parks located within a county described in subsection (1) of  
31 this section.

32       (5) The department of revenue shall perform the collection of such  
33 taxes on behalf of the county at no cost to the county. In lieu of the  
34 charge for the administration and collection of local sales and use  
35 taxes under RCW 82.14.050 from which the county is exempt under this  
36 subsection (5), a percentage of the tax revenues authorized by this  
37 section equal to one-half of the maximum percentage provided in RCW  
38 82.14.050 shall be transferred annually to the department of community,  
39 trade, and economic development, or its successor agency, from the

1 funds allocated under subsection (6)(b) of this section for a period of  
2 twelve years from the first date of distribution of funds under  
3 subsection (6)(b) of this section. The department of community, trade,  
4 and economic development, or its successor agency, shall use funds  
5 transferred to it pursuant to this subsection (5) to provide, operate,  
6 and maintain community-based housing under chapter 43.185 RCW for  
7 persons who are mentally ill, have developmental disabilities, or youth  
8 who are otherwise blind, deaf, or otherwise disabled.

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

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

14 (b) Fifty percent to be distributed on a per capita basis as set  
15 out in the most recent population figures for unincorporated and  
16 incorporated areas only within that county, as determined by the office  
17 of financial management, solely for parks, as follows: To any  
18 metropolitan park district, to cities and towns not contained within a  
19 metropolitan park district, and the remainder to the county. Moneys  
20 received under this subsection (6)(b) may not be used to replace or  
21 supplant existing per capita funding.

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

25 (8) Prior to expenditure of any funds received by the county under  
26 subsection (6)(b) of this section, the county shall establish a process  
27 which considers needs throughout the unincorporated areas of the county  
28 in consultation with community advisory councils established by  
29 ordinance.

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

33 (10) Properties subject to a memorandum of agreement between the  
34 federal bureau of land management, the advisory council on historic  
35 preservation, and the Washington state historic preservation officer  
36 have priority for funding from money received under subsection (6)(b)  
37 of this section for implementation of the stipulations in the  
38 memorandum of agreement.

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

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

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

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