

CERTIFICATION OF ENROLLMENT
ENGROSSED SUBSTITUTE HOUSE BILL 1547

Chapter 104, Laws of 1999

56th Legislature
1999 Regular Session

LOCAL SALES AND USE TAX FOR ZOOS AND AQUARIUMS

EFFECTIVE DATE: 7/25/99

Passed by the House March 16, 1999
Yeas 82 Nays 15

CLYDE BALLARD
Speaker of the House of Representatives

FRANK CHOPP
Speaker of the House of Representatives

Passed by the Senate April 9, 1999
Yeas 42 Nays 6

BRAD OWEN
President of the Senate

Approved April 23, 1999

GARY LOCKE
Governor of the State of Washington

CERTIFICATE

We, Dean R. Foster and Timothy A. Martin, Co-Chief Clerks of the House of Representatives of the State of Washington, do hereby certify that the attached is **ENGROSSED SUBSTITUTE HOUSE BILL 1547** as passed by the House of Representatives and the Senate on the dates hereon set forth.

DEAN R. FOSTER
Chief Clerk

TIMOTHY A. MARTIN
Chief Clerk

FILED

April 23, 1999 - 3:22 p.m.

**Secretary of State
State of Washington**

ENGROSSED SUBSTITUTE HOUSE BILL 1547

Passed Legislature - 1999 Regular Session

State of Washington

56th Legislature

1999 Regular Session

By House Committee on Local Government (originally sponsored by Representatives Mitchell, Lantz, Thomas, Dunshee, Campbell, Sullivan, Bush, Kastama, Conway, Scott, Regala, Miloscia, Fisher, McDonald and Huff)

Read first time 02/26/1999.

1 AN ACT Relating to local retail sales and use tax for zoos and
2 aquariums; adding a new section to chapter 82.14 RCW; adding a new
3 section to chapter 36.29 RCW; and adding new sections to chapter 36.01
4 RCW.

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

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

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

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

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

8 (4) Moneys received from any tax imposed under this section shall
9 be used solely for the purpose of providing funds for costs associated
10 with financing, design, acquisition, construction, equipping,
11 operating, maintaining, remodeling, repairing, reequipping, or
12 improvement of zoo, aquarium, and wildlife preservation and display
13 facilities that are currently accredited by the American zoo and
14 aquarium association.

15 (5) The department of revenue shall perform the collection of such
16 taxes on behalf of the county at no cost to the county.

17 NEW SECTION. **Sec. 2.** A new section is added to chapter 36.29 RCW
18 to read as follows:

19 The county treasurer or, in the case of a home rule county, the
20 county official designated by county charter and ordinance as the
21 official with custody over the collection of county-wide tax revenues,
22 shall receive all money representing revenues from taxes authorized
23 under section 1 of this act, and shall disburse such money to the
24 authority established in section 3 of this act.

25 NEW SECTION. **Sec. 3.** A new section is added to chapter 36.01 RCW
26 to read as follows:

27 (1) Upon certification by the county auditor or, in the case of a
28 home rule county, upon certification by the chief elections officer,
29 that a proposition authorized under the terms of section 1 of this act
30 has received a majority of votes cast on the proposition, the county
31 legislative authority shall convene an initial meeting of the zoo and
32 aquarium advisory authority.

33 (2) Consistent with any agreement between the local governments
34 specified in section 1(1) of this act in requesting an election, the
35 zoo and aquarium advisory authority has authority to expend such funds
36 as it may receive on those purposes set out in section 1(4) of this
37 act. In addition, and consistent with any limitation placed on the

1 powers of the authority in such an agreement, the zoo and aquarium
2 advisory authority may exercise the following powers:

3 (a) Acquire by purchase, gift, or grant and lease, construct, add
4 to, improve, replace, repair, maintain, operate, and regulate the use
5 of any zoo, aquarium, and wildlife preservation and display facilities
6 and properties, together with all lands, rights-of-way, property,
7 equipment, and accessories necessary for those facilities;

8 (b) Contract with the United States or any agency thereof, any
9 state or agency thereof, any metropolitan municipal corporation, any
10 other county, city, special district, or governmental agency, and any
11 private person, firm, or corporation for the purpose of receiving gifts
12 or grants or securing loans or advances for preliminary planning and
13 feasibility studies, or for the design, construction, operation, or
14 maintenance of zoo, aquarium, and wildlife preservation and display
15 facilities;

16 (c) Contract with any governmental agency or with a private person,
17 firm, or corporation for the use by either contracting party of all or
18 any part of the facilities, structures, lands, interests in lands, air
19 rights over lands, and rights-of-way of all kinds which are owned,
20 leased, or held by the other party, and for the purpose of planning,
21 constructing, or operating any facility or performing any service
22 related to zoos, aquariums, and wildlife preservation and display
23 facilities;

24 (d) Fix rates and charges for the use of those facilities;

25 (e) Sue and be sued in its corporate capacity in all courts and in
26 all proceedings.

27 NEW SECTION. **Sec. 4.** A new section is added to chapter 36.01 RCW
28 to read as follows:

29 (1) For any county in which a proposition authorized by section 1
30 of this act has been passed, there shall be created a zoo and aquarium
31 advisory authority.

32 (2) The initial board of the authority shall be constituted as
33 follows:

34 (a) Three members appointed by the county legislative authority to
35 represent unincorporated areas;

36 (b) Two members appointed by the legislative authority of the city
37 with the largest population within the county; and

1 (c) Two members jointly appointed by the legislative authorities of
2 the remaining cities within the county representing at least sixty
3 percent of the combined populations of those cities.

4 (3) Board members shall hold office for whatever terms are
5 determined by their appointing authorities, except that no term may be
6 less than one year nor more than three years, in duration. However, a
7 vacancy may be filled by an appointment for a term less than twelve
8 months in duration.

Passed the House March 16, 1999.

Passed the Senate April 9, 1999.

Approved by the Governor April 23, 1999.

Filed in Office of Secretary of State April 23, 1999.