

1 **SHB 1742 - H AMD 0094 ADOPTED 3-11-03**

2 By Representative McDonald

3 On page 2, after line 11, insert the following:

4 **"Sec. 2.** RCW 35.57.020 and 2002 c 363 s 2 and 2002 c 218 s 25
5 are each reenacted and amended to read as follows:

6 (1) A public facilities district is authorized to acquire,
7 construct, own, remodel, maintain, equip, reequip, repair, finance,
8 and operate one or more regional centers. For purposes of this
9 chapter, "regional center" means a convention, conference, or
10 special events center, or any combination of facilities, and
11 related parking facilities, serving a regional population
12 constructed, improved, or rehabilitated after July 25, 1999, at a
13 cost of at least ten million dollars, including debt service.
14 "Regional center" includes sports and recreation facilities,
15 entertainment facilities, and convention facilities. "Regional
16 center" also includes an existing convention, conference, or
17 special events center, and related parking facilities, serving a
18 regional population, that is improved or rehabilitated after July
19 25, 1999, where the costs of improvement or rehabilitation are at
20 least ten million dollars, including debt service. A "special
21 events center" is a facility, available to the public, used for
22 community events, sporting events, trade shows, and artistic,
23 musical, theatrical, or other cultural exhibitions, presentations,
24 or performances. A regional center is conclusively presumed to
25 serve a regional population if state and local government
26 investment in the construction, improvement, or rehabilitation of
27 the regional center is equal to or greater than ten million
28 dollars.

29 (2) A public facilities district may enter into contracts with
30 any city or town for the purpose of exercising any powers of a
31 community renewal agency under chapter 35.81 RCW.

32 (3) A public facilities district may impose charges and fees
33 for the use of its facilities, and may accept and expend or use
34 gifts, grants, and donations for the purpose of a regional center.

1 (4) A public facilities district may impose charges, fees, and
2 taxes authorized in RCW 35.57.040, and use revenues derived
3 therefrom for the purpose of paying principal and interest payments
4 on bonds issued by the public facilities district to construct a
5 regional center.

6 (5) Notwithstanding the establishment of a career, civil, or
7 merit service system, a public facilities district may contract
8 with a public or private entity for the operation or management of
9 its public facilities.

10 (6) A public facilities district is authorized to use the
11 supplemental alternative public works contracting procedures set
12 forth in chapter 39.10 RCW in connection with the design,
13 construction, reconstruction, remodel, or alteration of any
14 regional center.

15 (7) A city or town in conjunction with any special agency,
16 authority, or other district established by a county or any other
17 governmental agency is authorized to use the supplemental
18 alternative public works contracting procedures set forth in
19 chapter 39.10 RCW in connection with the design, construction,
20 reconstruction, remodel, or alteration of any regional center
21 funded in whole or in part by a public facilities district.

22 **Sec. 3.** RCW 82.14.390 and 2002 c 363 s 4 are each amended to
23 read as follows:

24 (1) Except as provided in subsection (6) of this section, the
25 governing body of a public facilities district created before July
26 31, 2002, under chapter 35.57 or 36.100 RCW that commences
27 construction of a new regional center, or improvement or
28 rehabilitation of an existing new regional center, before January
29 1, 2004, or with regard to a public facilities district located in
30 a county with a population over one hundred fifty thousand that is
31 contiguous to an international boundary, that commences such
32 construction before January 1, 2005, may impose a sales and use tax
33 in accordance with the terms of this chapter. The tax is in
34 addition to other taxes authorized by law and shall be collected
35 from those persons who are taxable by the state under chapters
36 82.08 and 82.12 RCW upon the occurrence of any taxable event within
37 the public facilities district. The rate of tax shall not exceed

1 0.033 percent of the selling price in the case of a sales tax or
2 value of the article used in the case of a use tax.

3 (2) The tax imposed under subsection (1) of this section shall
4 be deducted from the amount of tax otherwise required to be
5 collected or paid over to the department of revenue under chapter
6 82.08 or 82.12 RCW. The department of revenue shall perform the
7 collection of such taxes on behalf of the county at no cost to the
8 public facilities district.

9 (3) No tax may be collected under this section before August 1,
10 2000. The tax imposed in this section shall expire when the bonds
11 issued for the construction of the regional center and related
12 parking facilities are retired, but not more than twenty-five years
13 after the tax is first collected.

14 (4) Moneys collected under this section shall only be used for
15 the purposes set forth in RCW 35.57.020 and must be matched with an
16 amount from other public or private sources equal to thirty-three
17 percent of the amount collected under this section, provided that
18 amounts generated from nonvoter approved taxes authorized under
19 chapter 35.57 RCW or nonvoter approved taxes authorized under
20 chapter 36.100 RCW shall not constitute a public or private source.
21 For the purpose of this section, public or private sources
22 includes, but is not limited to cash or in-kind contributions used
23 in all phases of the development or improvement of the regional
24 center, land that is donated and used for the siting of the
25 regional center, cash or in-kind contributions from public or
26 private foundations, or amounts attributed to private sector
27 partners as part of a public and private partnership agreement
28 negotiated by the public facilities district.

29 (5) The combined total tax levied under this section shall not
30 be greater than 0.033 percent. If both a public facilities
31 district created under chapter 35.57 RCW and a public facilities
32 district created under chapter 36.100 RCW impose a tax under this
33 section, the tax imposed by a public facilities district created
34 under chapter 35.57 RCW shall be credited against the tax imposed
35 by a public facilities district created under chapter 36.100 RCW.

36 (6) A public facilities district created under chapter 36.100
37 RCW is not eligible to impose the tax under this section if the
38 legislative authority of the county where the public facilities

1 district is located has imposed a sales and use tax under RCW
2 82.14.0485 or 82.14.0494.

3 NEW SECTION. **Sec. 4.** A new section is added to chapter 82.14
4 RCW to read as follows:

5 (1) Except as provided in subsection (6) of this section, the
6 governing body of a public facilities district created after July
7 1, 2003, but before June 30, 2005, under chapter 35.57 or 36.100
8 RCW that commences construction of a new regional center, or
9 improvement or rehabilitation of an existing new regional center,
10 before January 1, 2006, may impose a sales and use tax in
11 accordance with the terms of this chapter. The tax is in addition
12 to other taxes authorized by law and shall be collected from those
13 persons who are taxable by the state under chapters 82.08 and 82.12
14 RCW upon the occurrence of any taxable event within the public
15 facilities district. The rate of tax shall not exceed 0.033
16 percent of the selling price in the case of a sales tax or value of
17 the article used in the case of a use tax.

18 (2) The tax imposed under subsection (1) of this section shall
19 be deducted from the amount of tax otherwise required to be
20 collected or paid over to the department of revenue under chapter
21 82.08 or 82.12 RCW. The department of revenue shall perform the
22 collection of such taxes on behalf of the county at no cost to the
23 public facilities district.

24 (3) No tax may be collected under this section before August 1,
25 2003. The tax imposed in this section shall expire when the bonds
26 issued for the construction of the regional center and related
27 parking facilities are retired, but not more than twenty-five years
28 after the tax is first collected.

29 (4) Moneys collected under this section shall only be used for
30 the purposes set forth in RCW 35.57.020 and must be matched with an
31 amount from other public or private sources equal to thirty-three
32 percent of the amount collected under this section, provided that
33 amounts generated from nonvoter approved taxes authorized under
34 chapter 35.57 RCW or nonvoter approved taxes authorized under
35 chapter 36.100 RCW shall not constitute a public or private source.
36 For the purpose of this section, public or private sources
37 includes, but is not limited to cash or in-kind contributions used
38 in all phases of the development or improvement of the regional

1 center, land that is donated and used for the siting of the
2 regional center, cash or in-kind contributions from public or
3 private foundations, or amounts attributed to private sector
4 partners as part of a public and private partnership agreement
5 negotiated by the public facilities district.

6 (5) The combined total tax levied under this section shall not
7 be greater than 0.033 percent. If both a public facilities
8 district created under chapter 35.57 RCW and a public facilities
9 district created under chapter 36.100 RCW impose a tax under this
10 section, the tax imposed by a public facilities district created
11 under chapter 35.57 RCW shall be credited against the tax imposed
12 by a public facilities district created under chapter 36.100 RCW.

13 (6) A public facilities district created under chapter 36.100
14 RCW is not eligible to impose the tax under this section if the
15 legislative authority of the county where the public facilities
16 district is located has imposed a sales and use tax under RCW
17 82.14.0485 or 82.14.0494."

18 Correct the title

EFFECT: Provides that "regional centers" created by a public facilities district formed by a city or town includes sports and recreation facilities, entertainment facilities, and convention facilities. Provides that a public facilities district located in a county with a population over 150,000, that is contiguous to an international boundary, and that commences construction of a new regional center before January 1, 2005, may impose a sales and use tax. Authorizes the imposition of a sales and use tax for a regional center in a public facilities district if that public facilities district is created between July 1, 2003 and June 30, 2005 and that construction, improvement or rehabilitation of a regional center commences by January 1, 2006.