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SENATE BILL 6031

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State of Washington

58th Legislature

2003 Regular Session

By Senator Benton

Read first time 03/14/2003. Referred to Committee on Ways & Means.

1 AN ACT Relating to ending public facility district tax credits; and  
2 amending RCW 82.14.390.

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

4 **Sec. 1.** RCW 82.14.390 and 2002 c 363 s 4 are each amended to read  
5 as follows:

6 (1) Except as provided in subsection (6) of this section, the  
7 governing body of a public facilities district created before July 31,  
8 2002, under chapter 35.57 or 36.100 RCW that commences construction of  
9 a new regional center, or improvement or rehabilitation of an existing  
10 new regional center, before January 1, 2004, may impose a sales and use  
11 tax in accordance with the terms of this chapter. The tax is in  
12 addition to other taxes authorized by law and shall be collected from  
13 those persons who are taxable by the state under chapters 82.08 and  
14 82.12 RCW upon the occurrence of any taxable event within the public  
15 facilities district. The rate of tax shall not exceed 0.033 percent of  
16 the selling price in the case of a sales tax or value of the article  
17 used in the case of a use tax.

18 (2) The tax imposed under subsection (1) of this section shall be  
19 deducted from the amount of tax otherwise required to be collected or

1 paid over to the department of revenue under chapter 82.08 or 82.12  
2 RCW. The department of revenue shall perform the collection of such  
3 taxes on behalf of the county at no cost to the public facilities  
4 district.

5 (3) No tax may be collected under this section before August 1,  
6 2000. The tax imposed in this section shall expire when the bonds  
7 issued for the construction of the regional center and related parking  
8 facilities are retired, but not more than twenty-five years after the  
9 tax is first collected. No tax may be collected under this section  
10 after July 1, 2003, unless bonds have been sold by April 1, 2003, based  
11 on this revenue source.

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

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

33 (6) A public facilities district created under chapter 36.100 RCW  
34 is not eligible to impose the tax under this section if the legislative  
35 authority of the county where the public facilities district is located  
36 has imposed a sales and use tax under RCW 82.14.0485 or 82.14.0494.

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