

6400-S

Sponsor(s): Senate Committee on Government Operations & Elections  
(originally sponsored by Senators Kastama and Rasmussen)

Brief Description: Authorizing additional sales tax authority for public facilities districts.

**SB 6400-S - DIGEST**

(DIGEST OF PROPOSED 1ST SUBSTITUTE)

Provides that the governing body of a public facilities district created after July 1, 2005, but before June 30, 2007, under chapter 35.57 or 36.100 RCW that commences construction of a new regional center to be used for community events, and artistic, musical, theatrical, or other cultural exhibitions, presentations, or performances and having two thousand or fewer permanent seats, or improvement or rehabilitation of an existing regional center to be used for community events, and artistic, musical, theatrical, or other cultural exhibitions, presentations, or performances and having two thousand or fewer permanent seats, before January 1, 2008, may impose a sales and use tax in accordance with the terms of chapter 82.14 RCW.

Provides that the tax is in addition to other taxes authorized by law and shall be collected from those persons who are taxable by the state under chapters 82.08 and 82.12 RCW upon the occurrence of any taxable event within the public facilities district. The rate of tax shall not exceed 0.033 percent of the selling price in the case of a sales tax or value of the article used in the case of a use tax.

Declares that a public facilities district created under chapter 36.100 RCW is not eligible to impose the tax under this act if the legislative authority of the county where the public facilities district is located has imposed a sales and use tax under RCW 82.14.0485 or 82.14.0494.