
SUBSTITUTE HOUSE BILL 2447

State of Washington **59th Legislature** **2006 Regular Session**

By House Committee on Finance (originally sponsored by
Representatives Condotta and Armstrong)

READ FIRST TIME 01/26/06.

1 AN ACT Relating to extending the state sales and use tax credit for
2 public facilities districts created before September 1, 2006; and
3 amending RCW 82.14.390.

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

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

7 (1) Except as provided in subsection (6) of this section, the
8 governing body of a public facilities district (a) created before July
9 31, 2002, under chapter 35.57 or 36.100 RCW that commences construction
10 of a new regional center, or improvement or rehabilitation of an
11 existing new regional center, before January 1, 2004, or (b) created
12 before September 1, 2006, under chapter 35.57 RCW in a county or
13 counties in which there are no other public facilities districts on the
14 effective date of this section that commences construction of a new
15 regional center before April 1, 2007, may impose a sales and use tax in
16 accordance with the terms of this chapter. The tax is in addition to
17 other taxes authorized by law and shall be collected from those persons
18 who are taxable by the state under chapters 82.08 and 82.12 RCW upon
19 the occurrence of any taxable event within the public facilities

1 district. The rate of tax shall not exceed 0.033 percent of the
2 selling price in the case of a sales tax or value of the article used
3 in the case of a use tax.

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

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

15 (4) Moneys collected under this section shall only be used for the
16 purposes set forth in RCW 35.57.020 and must be matched with an amount
17 from other public or private sources equal to thirty-three percent of
18 the amount collected under this section, provided that amounts
19 generated from nonvoter approved taxes authorized under chapter 35.57
20 RCW or nonvoter approved taxes authorized under chapter 36.100 RCW
21 shall not constitute a public or private source. For the purpose of
22 this section, public or private sources includes, but is not limited to
23 cash or in-kind contributions used in all phases of the development or
24 improvement of the regional center, land that is donated and used for
25 the siting of the regional center, cash or in-kind contributions from
26 public or 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 be
30 greater than 0.033 percent. If both a public facilities district
31 created under chapter 35.57 RCW and a public facilities district
32 created under chapter 36.100 RCW impose a tax under this section, the
33 tax imposed by a public facilities district created under chapter 35.57
34 RCW shall be credited against the tax imposed by a public facilities
35 district created under chapter 36.100 RCW.

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

1 authority of the county where the public facilities district is located
2 has imposed a sales and use tax under RCW 82.14.0485 or 82.14.0494.

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