
HOUSE BILL 2984

State of Washington 60th Legislature 2008 Regular Session

By Representatives Ericksen and Roberts

Read first time 01/18/08. Referred to Committee on Finance.

1 AN ACT Relating to allowing counties to use existing revenues for
2 public trails; adding a new section to chapter 82.14 RCW; and creating
3 a new section.

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

5 NEW SECTION. **Sec. 1.** The legislature finds that trails provide
6 tangible benefits for local communities, including access to cultural
7 and natural resources, outdoor recreational opportunities such as
8 hiking, biking, and walking, and provide health benefits for the
9 community through outdoor activities and physical exercise. The
10 legislature further finds that building new trails will enhance the
11 livability of communities and provide important nonmotorized
12 connections to growing urban areas.

13 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.14 RCW
14 to read as follows:

15 (1) The legislative authority of an eligible county may impose a
16 sales and use tax in accordance with the terms of this chapter. The
17 tax is in addition to other taxes authorized by law and must be
18 collected from those persons who are taxable by the state under

1 chapters 82.08 and 82.12 RCW upon the occurrence of any taxable event
2 within the county. The rate of tax may not exceed 0.06 percent of the
3 selling price in the case of a sales tax or value of the article used
4 in the case of a use tax.

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

10 (3)(a) Moneys collected under this section must only be used for
11 capital improvements for recreational trails. The recreational trail
12 must be listed as an item in the officially adopted capital facilities
13 element of the county's comprehensive plan for those counties planning
14 under RCW 36.70A.040. For those counties that do not plan under the
15 growth management act, the recreational trail must be listed in the
16 county's capital facilities plan.

17 (b) Moneys collected under this section may not constitute more
18 than fifty percent of the cost of capital improvements to recreational
19 trails.

20 (c) In eligible counties with a population between one hundred
21 seventy-five thousand and one million, the county must give priority to
22 capital improvements to recreational trails that connect urban growth
23 areas, including but not limited to, connecting existing recreational
24 trail networks or building connections in anticipation of future
25 recreational trails in urban growth areas.

26 (d) Each county collecting money under this section must deposit
27 the proceeds into a dedicated interest-bearing account. No later than
28 October 1st of each year, the county must report to the office of the
29 state auditor a list of new projects from the prior fiscal year,
30 showing that the county has used the funds for those projects
31 consistent with this section.

32 (4) No tax may be collected under this section before July 1, 2008.
33 No tax may be collected under this section by a county more than ten
34 years after the date that a tax is first imposed under this section.

35 (5) For the purposes of this section, the following definitions
36 apply:

37 (a) "Capital improvement" means:

1 (i) The acquisition of sites, easements, rights-of-way necessary
2 for construction or improvement of a recreational trail or improvements
3 thereon or appurtenances thereto;

4 (ii) The acquisition of construction and initial equipment; or

5 (iii) The reconstruction, demolition, or major alteration of new or
6 presently owned recreational trails. "Capital improvement" does not
7 include planning for, studies of, designs for, maintaining, or
8 operating recreational trails. As used in this subsection (5),
9 "necessary for the construction of" does not include buffers or other
10 nonessential property for the recreational trail.

11 (b) "Eligible county" means a county with a population of less than
12 one million.

13 (c) "Recreational trail" means a public way constructed primarily
14 for and open to pedestrians, equestrians, or bicyclists, or any
15 combination thereof, other than a sidewalk constructed as part of a
16 city street or county road for the exclusive use of pedestrians. The
17 term "recreational trail" does not include a public way or widened
18 shoulder adjacent to a highway, street, or road unless the highway,
19 street, or road is used to connect a recreational trail to an urban
20 growth area.

21 (d) "Urban growth area" means those areas designated by a county
22 pursuant to RCW 36.70A.110.

23 NEW SECTION. **Sec. 3.** If any provision of this act or its
24 application to any person or circumstance is held invalid, the
25 remainder of the act or the application of the provision to other
26 persons or circumstances is not affected.

--- END ---