
SENATE BILL 5184

State of Washington

60th Legislature

2007 Regular Session

By Senators Hatfield, Clements and Rasmussen

Read first time 01/12/2007. Referred to Committee on Economic Development, Trade & Management.

1 AN ACT Relating to public facilities districts; and amending RCW
2 82.14.390.

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

4 **Sec. 1.** RCW 82.14.390 and 2006 c 298 s 1 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 (a) created (~~before~~
8 ~~July 31, 2002~~) prior to June 30, 2009, under chapter 35.57 or 36.100
9 RCW that commences construction of a new regional center, or
10 improvement or rehabilitation of an existing new regional center,
11 before January 1, (~~2004~~) 2009, or (b) created before July 1, 2006,
12 under chapter 35.57 RCW in a county or counties in which there are no
13 other public facilities districts on June 7, 2006, and in which the
14 total population in the public facilities district is greater than
15 ninety thousand that commences construction of a new regional center
16 before February 1, 2007, may impose a sales and use tax in accordance
17 with the terms of this chapter. The tax is in addition to other taxes
18 authorized by law and shall be collected from those persons who are
19 taxable by the state under chapters 82.08 and 82.12 RCW upon the

1 occurrence of any taxable event within the public facilities district.
2 The rate of tax shall not exceed 0.033 percent of the selling price in
3 the case of a sales tax or value of the article used in the case of a
4 use tax.

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

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

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

30 (5)(a) Except as provided in (b) of this subsection, the combined
31 total tax levied under this section (~~shall~~) may not be greater than
32 0.033 percent. If both a public facilities district created under
33 chapter 35.57 RCW and a public facilities district created under
34 chapter 36.100 RCW impose a tax under this section, the tax imposed by
35 a public facilities district created under chapter 35.57 RCW shall be
36 credited against the tax imposed by a public facilities district
37 created under chapter 36.100 RCW.

1 (b) After July 1, 2007, a public facilities district is not subject
2 to the limits under (a) of this subsection if the tax is being levied
3 for the construction of a new regional center to be used for community
4 events, and artistic, musical, theatrical, or other cultural
5 exhibitions, presentations, or performances and having two thousand or
6 fewer permanent seats, or improvements or rehabilitation of an existing
7 regional center to be used for community events, and artistic, musical,
8 theatrical, or other cultural exhibitions, presentations, or
9 performances and having two thousand or fewer permanent seats provided
10 that the public facilities district is located in a county with a
11 population of less than three hundred thousand.

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

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