
SUBSTITUTE SENATE BILL 5531

State of Washington 60th Legislature 2007 Regular Session

By Senate Committee on Natural Resources, Ocean & Recreation
(originally sponsored by Senator Jacobsen)

READ FIRST TIME 02/16/07.

1 AN ACT Relating to providing funding for parks and recreational
2 facilities; amending RCW 82.46.010; and reenacting and amending RCW
3 82.46.035.

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

5 **Sec. 1.** RCW 82.46.010 and 1994 c 272 s 1 are each amended to read
6 as follows:

7 (1) The legislative authority of any county or city shall identify
8 in the adopted budget the capital projects and maintenance and
9 operations of parks and recreational facilities funded in whole or in
10 part from the proceeds of the tax authorized in this section, and shall
11 indicate that such tax is intended to be in addition to other funds
12 that may be reasonably available for such capital projects and
13 maintenance and operations of parks and recreational facilities.

14 (2) The legislative authority of any county or any city may impose
15 an excise tax on each sale of real property in the unincorporated areas
16 of the county for the county tax and in the corporate limits of the
17 city for the city tax at a rate not exceeding one-quarter of one
18 percent of the selling price. The revenues from this tax shall be used
19 by any city or county with a population of five thousand or less and

1 any city or county that does not plan under RCW 36.70A.040 for any
2 capital purpose identified in a capital improvements plan and local
3 capital improvements, including those listed in RCW 35.43.040, and, at
4 the option of the county or city, for maintenance and operations of
5 parks and recreational facilities acquired or developed with revenues
6 from this tax after December 31, 2006. The amount of revenues used for
7 maintenance or operations of parks and recreational facilities by a
8 county or city may not exceed twenty-five percent of the total amount
9 collected from this tax by that county or city in the preceding
10 calendar year. Revenues from this tax may not be used by any county or
11 city to supplant existing funding for maintenance and operations of
12 parks and recreational facilities.

13 After April 30, 1992, revenues generated from the tax imposed under
14 this subsection in counties over five thousand population and cities
15 over five thousand population that are required or choose to plan under
16 RCW 36.70A.040 shall be used (~~solely~~) for financing capital projects
17 specified in a capital facilities plan element of a comprehensive plan
18 and housing relocation assistance under RCW 59.18.440 and 59.18.450,
19 and, at the option of the county or city, for maintenance and
20 operations of parks and recreational facilities acquired or developed
21 with revenues from this tax after December 31, 2006. The amount of
22 revenues used for maintenance or operations of parks and recreational
23 facilities by a county or city may not exceed twenty-five percent of
24 the total amount collected from this tax by that county or city in the
25 preceding calendar year. Revenues from this tax may not be used by any
26 county or city to supplant existing funding for maintenance and
27 operations of parks and recreational facilities. However, revenues (a)
28 pledged by such counties and cities to debt retirement prior to April
29 30, 1992, may continue to be used for that purpose until the original
30 debt for which the revenues were pledged is retired, or (b) committed
31 prior to April 30, 1992, by such counties or cities to a project may
32 continue to be used for that purpose until the project is completed.

33 (3) In lieu of imposing the tax authorized in RCW 82.14.030(2), the
34 legislative authority of any county or any city may impose an
35 additional excise tax on each sale of real property in the
36 unincorporated areas of the county for the county tax and in the
37 corporate limits of the city for the city tax at a rate not exceeding
38 one-half of one percent of the selling price.

1 (4) Taxes imposed under this section shall be collected from
2 persons who are taxable by the state under chapter 82.45 RCW upon the
3 occurrence of any taxable event within the unincorporated areas of the
4 county or within the corporate limits of the city, as the case may be.

5 (5) Taxes imposed under this section shall comply with all
6 applicable rules, regulations, laws, and court decisions regarding real
7 estate excise taxes as imposed by the state under chapter 82.45 RCW.

8 (6) As used in this section, "city" means any city or town and
9 "capital project" means those public works projects of a local
10 government for planning, acquisition, construction, reconstruction,
11 repair, replacement, rehabilitation, or improvement of streets; roads;
12 highways; sidewalks; street and road lighting systems; traffic signals;
13 bridges; domestic water systems; storm and sanitary sewer systems;
14 parks; recreational facilities; law enforcement facilities; fire
15 protection facilities; trails; libraries; administrative and/or
16 judicial facilities; river and/or waterway flood control projects by
17 those jurisdictions that, prior to June 11, 1992, have expended funds
18 derived from the tax authorized by this section for such purposes; and,
19 until December 31, 1995, housing projects for those jurisdictions that,
20 prior to June 11, 1992, have expended or committed to expend funds
21 derived from the tax authorized by this section or the tax authorized
22 by RCW 82.46.035 for such purposes.

23 **Sec. 2.** RCW 82.46.035 and 1992 c 221 s 3 and 1991 sp.s. c 32 s 33
24 are each reenacted and amended to read as follows:

25 (1) The legislative authority of any county or city shall identify
26 in the adopted budget the capital projects funded in whole or in part
27 from the proceeds of the tax authorized in this section, and shall
28 indicate that such tax is intended to be in addition to other funds
29 that may be reasonably available for ((~~such~~)) capital projects and
30 maintenance and operations of park facilities.

31 (2) The legislative authority of any county or any city that plans
32 under RCW 36.70A.040(1) may impose an additional excise tax on each
33 sale of real property in the unincorporated areas of the county for the
34 county tax and in the corporate limits of the city for the city tax at
35 a rate not exceeding one-quarter of one percent of the selling price.
36 Any county choosing to plan under RCW 36.70A.040(2) and any city within
37 such a county may only adopt an ordinance imposing the excise tax

1 authorized by this section if the ordinance is first authorized by a
2 proposition approved by a majority of the voters of the taxing district
3 voting on the proposition at a general election held within the
4 district or at a special election within the taxing district called by
5 the district for the purpose of submitting such proposition to the
6 voters.

7 (3) Revenues generated from the tax imposed under subsection (2) of
8 this section shall be used by such counties and cities (~~solely~~) for
9 financing capital projects specified in a capital facilities plan
10 element of a comprehensive plan, and, at the option of the county or
11 city, for maintenance and operations of park facilities acquired or
12 developed with revenues from the tax imposed under subsection (2) of
13 this section after December 31, 2006. The amount of revenues used for
14 maintenance or operations of park facilities by a county or city may
15 not exceed twenty-five percent of the total amount collected from this
16 tax by that county or city in the preceding calendar year. Revenues
17 from this tax may not be used by any county or city to supplant
18 existing funding for maintenance and operations of park facilities.
19 However, revenues (a) pledged by such counties and cities to debt
20 retirement prior to March 1, 1992, may continue to be used for that
21 purpose until the original debt for which the revenues were pledged is
22 retired, or (b) committed prior to March 1, 1992, by such counties or
23 cities to a project may continue to be used for that purpose until the
24 project is completed.

25 (4) Revenues generated by the tax imposed by this section shall be
26 deposited in a separate account.

27 (5) As used in this section, "city" means any city or town and
28 "capital project" means those public works projects of a local
29 government for planning, acquisition, construction, reconstruction,
30 repair, replacement, rehabilitation, or improvement of streets, roads,
31 highways, sidewalks, street and road lighting systems, traffic signals,
32 bridges, domestic water systems, storm and sanitary sewer systems, and
33 planning, construction, reconstruction, repair, rehabilitation, or
34 improvement of parks.

35 (6) When the governor files a notice of noncompliance under RCW
36 36.70A.340 with the secretary of state and the appropriate county or
37 city, the county or city's authority to impose the additional excise

1 tax under this section shall be temporarily rescinded until the
2 governor files a subsequent notice rescinding the notice of
3 noncompliance.

4 NEW SECTION. **Sec. 3.** If any provision of this act or its
5 application to any person or circumstance is held invalid, the
6 remainder of the act or the application of the provision to other
7 persons or circumstances is not affected.

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