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SENATE BILL 5531

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State of Washington

60th Legislature

2007 Regular Session

By Senator Jacobsen

Read first time 01/23/2007. Referred to Committee on Natural Resources, Ocean & Recreation.

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 for  
4 maintenance and operations of parks and recreational facilities  
5 acquired or developed with revenues from this tax after December 31,  
6 2006. The amount of revenues used for maintenance or operations of  
7 parks and recreational facilities by a county or city may not exceed  
8 twenty-five percent of the total amount collected from this tax by that  
9 county or city in the preceding calendar year. Revenues from this tax  
10 may not be used by any county or city to supplant existing funding for  
11 maintenance and operations of parks and recreational facilities.

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

32 (3) In lieu of imposing the tax authorized in RCW 82.14.030(2), the  
33 legislative authority of any county or any city may impose an  
34 additional excise tax on each sale of real property in the  
35 unincorporated areas of the county for the county tax and in the  
36 corporate limits of the city for the city tax at a rate not exceeding  
37 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 for maintenance and operations of  
11 park facilities acquired or developed with revenues from the tax  
12 imposed under subsection (2) of this section after December 31, 2006.  
13 The amount of revenues used for maintenance or operations of park  
14 facilities by a county or city may not exceed twenty-five percent of  
15 the total amount collected from this tax by that county or city in the  
16 preceding calendar year. Revenues from this tax may not be used by any  
17 county or city to supplant existing funding for maintenance and  
18 operations of park facilities. However, revenues (a) pledged by such  
19 counties and cities to debt retirement prior to March 1, 1992, may  
20 continue to be used for that purpose until the original debt for which  
21 the revenues were pledged is retired, or (b) committed prior to March  
22 1, 1992, by such counties or cities to a project may continue to be  
23 used for that purpose until the project is completed.

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

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

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

1 governor files a subsequent notice rescinding the notice of  
2 noncompliance.

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

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