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**SUBSTITUTE SENATE BILL 5545**

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**State of Washington**

**61st Legislature**

**2009 Regular Session**

**By** Senate Economic Development, Trade & Innovation (originally sponsored by Senators Regala, Kastama, Jacobsen, and Shin)

READ FIRST TIME 02/24/09.

1 AN ACT Relating to local retail sales and use tax for parks and  
2 recreation, trails, and open space allocation; and adding a new section  
3 to chapter 82.14 RCW.

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

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.14 RCW  
6 to read as follows:

7 (1) Upon the joint request of a metropolitan park district, a city  
8 with a population of more than one hundred fifty thousand, and a county  
9 legislative authority in a county with a national park and a population  
10 of more than five hundred thousand and less than one million five  
11 hundred thousand, the county shall submit an authorizing proposition to  
12 the county voters, fixing and imposing a sales and use tax in  
13 accordance with this chapter for the purposes designated in subsection  
14 (4) of this section and identified in the joint request. The  
15 proposition must be placed on a ballot for a special or general  
16 election to be held no later than one year after the date of the joint  
17 request.

18 (2) The proposition is approved if it receives the votes of a  
19 majority of those voting on the proposition.

1 (3) The tax authorized in this section is in addition to any other  
2 taxes authorized by law and shall be collected from those persons who  
3 are taxable by the state under chapters 82.08 and 82.12 RCW upon the  
4 occurrence of any taxable event within the county. The rate of tax  
5 shall equal no more than one-tenth of one percent of the selling price  
6 in the case of a sales tax, or value of the article used, in the case  
7 of a use tax.

8 (4) Moneys received from any tax imposed under this section shall  
9 be used solely for the purpose of providing funds for:

10 (a) Costs associated with financing, design, acquisition,  
11 construction, equipping, operating, maintaining, remodeling, repairing,  
12 reequipping, or improvement of trails, parks, and recreation;

13 (b) Costs associated with allocating grants to build, acquire, and  
14 maintain part of an interconnecting trail system;

15 (c) Costs associated with purchasing open space; or

16 (d) Those costs under (a), (b), and (c) of this subsection and  
17 costs related to parks located within a county described under  
18 subsection (1) of this section.

19 (5) If the joint request and the authorizing proposition include  
20 provisions for funding those costs included within subsection (4)(d) of  
21 this section, the tax revenues authorized by this section shall be  
22 allocated annually as follows:

23 (a) Thirty percent to any metropolitan park district, which  
24 district contains a city with a population of more than one hundred  
25 seventy thousand persons. Moneys received under this subsection (5)(a)  
26 may not be used to replace or supplant existing per capita funding from  
27 a city with a population of more than one hundred thousand persons;

28 (b) Thirty-three percent to be distributed to the county. Moneys  
29 received under this subsection (5)(b) by a county may not be used to  
30 replace or supplant existing per capita funding;

31 (c) Twenty percent to a grant program for cities and towns with  
32 populations less than one hundred seventy thousand persons to build,  
33 acquire, and maintain part of an interconnecting trail system;

34 (d) Ten percent to open space allocation to be administered using  
35 the priorities and selection process established by the county's  
36 conservation futures program as authorized under RCW 84.34.210 and  
37 84.34.220; and

1 (e) Seven percent to be distributed to metropolitan park districts  
2 in existence in 2008 other than the park district described in (a) of  
3 this subsection with each district receiving their per capita share.

4 (6) Funds shall be distributed annually by the county treasurer to  
5 the county in the manner set out in subsection (5)(b) of this section.

6 (7) Funds shall be distributed annually by the county treasurer to  
7 metropolitan park districts in the manner provided in subsection (5)(a)  
8 and (e) of this section.

9 (8) Prior to the expenditure of any funds received by the county  
10 under subsection (5)(c) of this section, a community trail advisory  
11 authority shall establish a grant program that considers trail needs in  
12 cities and towns with populations under one hundred seventy thousand  
13 persons and metropolitan park districts not included in subsection  
14 (5)(a) of this section.

15 (a) The community trail advisory authority shall have seven members  
16 composed of elected officials, of which three members are appointed  
17 from city councils of cities with populations over fifteen thousand  
18 persons and three members appointed from cities with populations  
19 smaller than fifteen thousand persons. One member will be appointed  
20 from one of the metropolitan park districts.

21 (b) An existing representative body of city and town elected  
22 officials, which is established by an interlocal agreement to represent  
23 sixty of the cities in the county will appoint the community trail  
24 advisory authority members from names submitted by the cities, towns,  
25 and metropolitan park districts. The length of terms for the authority  
26 members shall be three years.

27 (c) The county department that administers parks and recreation in  
28 a county in which the proposition provided for in subsection (1) of  
29 this section has been approved by the voters will administer the grant  
30 program by advertising for grants, and will assist the community trail  
31 advisory authority in setting guidelines and priorities. The county  
32 department will recover its administration costs for this program from  
33 the money allocated in subsection (5)(c) of this section.

34 (d) Excess funds not distributed on an annual basis may be  
35 accumulated for proceeding grant cycles.

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