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**SENATE BILL 5006**

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**State of Washington**

**67th Legislature**

**2021 Regular Session**

**By** Senators Van De Wege, Kuderer, Lias, Nguyen, Rivers, Saldaña, and Wilson, C.

Prefiled 12/09/20. Read first time 01/11/21. Referred to Committee on Housing & Local Government.

1 AN ACT Relating to local parks funding options; adding a new  
2 section to chapter 82.14 RCW; and creating a new section.

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

4 NEW SECTION. **Sec. 1.** The legislature finds that Washington  
5 state will continue to see significant population growth, with office  
6 of financial management forecasts estimating nearly 2,000,000 more  
7 people by the year 2040. In the face of this dramatic growth, the  
8 legislature finds that it is more important than ever to help  
9 preserve, maintain, and enhance local parks, trails, and open spaces  
10 that are key contributors to the state's quality of life.

11 The legislature further finds that local parks and recreation  
12 agencies confronted with this growth are suffering severe budget  
13 impacts brought on by the COVID-19 pandemic, even as the utilization  
14 of parks, open spaces, and trails has spiked up dramatically. A just-  
15 completed comprehensive survey of local parks and recreation agencies  
16 has found that they have had to reduce expenditures by nearly 25  
17 percent on average and have experienced a 61 percent loss of earned  
18 revenue, even though more than two-thirds of those agencies are  
19 seeing major upticks in the utilization of their parks and trails,  
20 and one agency saw a 170 percent increase in usage.

1 Finally, the legislature finds that local parks and recreation  
2 agencies are dealing with a tremendous growth in the number of sports  
3 participants and a corollary of sharp increases in demand for local  
4 athletic fields, including a nearly 300 percent increase in adult  
5 sports participation being experienced by one eastern Washington  
6 community.

7 Therefore, it is the intent of the legislature to establish  
8 additional statutory tools to help local parks and recreation  
9 agencies better address maintenance backlogs, preserve quality open  
10 spaces, and expand and improve athletic fields to accommodate the  
11 influx of adult and youth sports participants who are vying for use  
12 of those fields.

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

15 (1) The legislative authority of a city or a county, the  
16 governing body of a metropolitan park district under chapter 35.61  
17 RCW, or the governing body of a park and recreation district under  
18 chapter 36.69 RCW may submit an authorizing proposition to voters at  
19 a special or general election and, if the proposition is approved by  
20 a majority of persons voting, impose a sales and use tax in  
21 accordance with the terms of this chapter. The title of the ballot  
22 measure must clearly state the purposes for which the proposed sales  
23 tax will be used.

24 (2) The tax authorized in this section is in addition to any  
25 other taxes authorized by law and must be collected from those  
26 persons who are taxable by the state under chapters 82.08 and 82.12  
27 RCW upon the occurrence of any taxable event within the taxing area.  
28 The rate of tax equals one-tenth of one percent of the selling price  
29 in the case of a sales tax, or value of the article used, in the case  
30 of a use tax. The tax may be imposed only within an existing city,  
31 county, metropolitan park district, or park and recreation district  
32 boundary.

33 (a) If both a county and a city within the boundaries of the  
34 county exercise the authority provided in this section, the city must  
35 impose the excise tax within its incorporated boundaries, and the  
36 county must impose the excise tax within the unincorporated areas.

37 (b) If both a county and a metropolitan park district or park  
38 district within the boundaries of the county exercise the authority  
39 provided in this section, the metropolitan park district or park

1 district must impose the excise tax within its incorporated  
2 boundaries, and the county must impose the excise tax within the  
3 unincorporated areas.

4 (c) If both a city and a metropolitan park district or park  
5 district within the boundaries of the county exercise the authority  
6 provided in this section, the metropolitan park district or park  
7 district must impose the excise tax within its incorporated  
8 boundaries, and the city must impose the excise tax within its  
9 incorporated areas.

10 (d) If multiple agencies within the same service area gain  
11 approval by voters to exercise the authority provided in this  
12 section, they are directed to enter into an interlocal agreement  
13 pursuant to chapter 39.34 RCW to determine how to ensure the sales  
14 tax in any given service area does not exceed the rate in this  
15 subsection (2) and how to distribute the collections among the  
16 jurisdictions.

17 (3) The moneys collected under this section must be used for the  
18 purpose of acquiring, constructing, improving, providing, and funding  
19 park maintenance and improvement within the taxing area.

20 (4) Except as provided in subsection (5) of this section, the tax  
21 may not be imposed for a period exceeding 10 years. The tax, if not  
22 imposed under the conditions of subsection (5) of this section, may  
23 be extended for a period not exceeding 10 years with an affirmative  
24 vote of the voters voting at the election.

25 (5) The voter-approved sales tax initially imposed under this  
26 section after July 1, 2021, may be imposed for a period exceeding 10  
27 years if the moneys received under this section are dedicated for the  
28 repayment of indebtedness incurred in accordance with the  
29 requirements of this section.

30 (6) Money received from the tax imposed under this section must  
31 be spent in accordance with the requirements of this section, and the  
32 district may deduct no more than three percent of the tax collected  
33 for administration and collection of expenses incurred by it.

34 (7) To carry out the purposes of this section, the entity  
35 imposing the tax has the authority to issue general obligation or  
36 revenue bonds within the limitations now or hereafter prescribed by  
37 the laws of this state, for a term not to exceed 20 years, and may

1 use, and is authorized to pledge, the moneys collected for repayment  
2 of such bonds.

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