
SUBSTITUTE HOUSE BILL 1510

State of Washington

68th Legislature

2023 Regular Session

By House Finance (originally sponsored by Representatives Santos, Chopp, Fitzgibbon, and Pollet)

READ FIRST TIME 02/23/23.

1 AN ACT Relating to establishing permanent funding for community
2 preservation and development authorities approved through RCW
3 43.167.060; adding a new section to chapter 82.14 RCW; adding a new
4 section to chapter 43.167 RCW; and providing an effective date.

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

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

8 (1) The governing body of the county in which a community
9 preservation and development authority is located must, by resolution
10 or ordinance, impose an impact assessment fee on the price of
11 admission to a qualified facility. The proceeds of this fee must be
12 deposited into the community preservation and development authority
13 local account created in section 2 of this act and be used for
14 purposes set forth in chapter 43.167 RCW.

15 (2) (a) Except as provided in subsection (2) (b), the amount of the
16 impact assessment fee is \$1 on each ticket sold for entry into an
17 event held at a qualified facility. This fee is in addition to any
18 other taxes or fees imposed on a ticket sold for admission.

19 (b) In the case of an event sponsored by a nonprofit
20 organization, the impact assessment fee in subsection (2) (a) does not
21 apply to events occurring prior to January 1, 2028.

1 (3) For the purposes of this section, the following definitions
2 apply unless the context clearly requires otherwise:

3 (i) "Nonprofit organization" means an organization exempt from
4 tax under section 501(c)(3) or (6) of the federal internal revenue
5 code of 1986 (26 U.S.C. Sec. 501(c)(3) or (6)); and

6 (ii) "Qualified facility" is a facility located in a county with
7 a community preservation and development authority that: (a) Has a
8 seating capacity of at least 68,000 fixed seats in an open air
9 stadium and has related event space of at least 300,000 square feet;
10 or (b) has a seating capacity of at least 47,000 seats for its main
11 use and a retractable roof.

12 NEW SECTION. **Sec. 2.** A new section is added to chapter 43.167
13 RCW to read as follows:

14 The community preservation and development authority local
15 account is created in the custody of the state treasurer. All
16 receipts from section 1 of this act must be deposited into the
17 account. Expenditures from the account may be used by a community
18 preservation and development authority established pursuant to RCW
19 43.167.060 only for projects under this chapter. Only the treasurer
20 or the treasurer's designee may authorize expenditures from the
21 account. The treasurer shall disburse funds on a quarterly basis to
22 the county and the community preservation and development authority
23 pursuant to the county resolution or ordinance establishing an impact
24 assessment fee under section 1 of this act. The account is subject to
25 allotment procedures under chapter 43.88 RCW, but an appropriation is
26 not required for expenditures.

27 NEW SECTION. **Sec. 3.** This act takes effect January 1, 2024.

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