

---

**SENATE BILL 5460**

---

**State of Washington**

**69th Legislature**

**2025 Regular Session**

**By** Senators Hasegawa and Saldaña

Read first time 01/23/25. Referred to Committee on Ways & Means.

1 AN ACT Relating to establishing funding for community  
2 preservation and development authorities approved through RCW  
3 43.167.060; adding a new section to chapter 82.08 RCW; adding a new  
4 section to chapter 82.12 RCW; adding new sections to chapter 43.167  
5 RCW; and providing an expiration date.

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

7 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.08  
8 RCW to read as follows:

9 (1) Beginning January 1, 2026, 30 percent of the revenue of the  
10 state tax imposed pursuant to RCW 82.08.020(1) on each retail sale  
11 occurring at a qualified facility pursuant to this chapter must be  
12 deposited into the community preservation and development authority  
13 account under RCW 43.167.040. The revenue shall be deposited equally  
14 between the operating subaccount and the capital subaccount.

15 (2)(a) By November 1st and by May 1st of each year, the  
16 department must calculate the amount of state sales and use tax  
17 collected as the result of retail sales at a qualified facility  
18 during the previous six months. The department must determine the  
19 appropriate amount to be deposited into the community preservation  
20 and development authority accounts based on the provisions of  
21 subsection (1) of this section.

1 (b) The department must notify the state treasurer of the amount  
2 of revenue required to be transferred to the community preservation  
3 and development authority account by December 1st and by June 1st  
4 each year. The treasurer must deposit those funds into the community  
5 preservation and development authority account under RCW 43.167.040  
6 by December 31st and June 30th each year.

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

13 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.12  
14 RCW to read as follows:

15 The provisions of section 1 of this act apply throughout this  
16 chapter.

17 NEW SECTION. **Sec. 3.** A new section is added to chapter 43.167  
18 RCW to read as follows:

19 (1) It is the legislature's specific public policy objective to  
20 provide funding pursuant to section 1 of this act to the community  
21 preservation and development authorities, as created in this chapter,  
22 to promote and enhance the health, safety, and economic well-being of  
23 communities adversely impacted by the construction of, or on-going  
24 operation of, multiple major public facilities, public works, and  
25 capital projects. It is the intent of the legislature for the joint  
26 legislative audit and review committee to conduct a review of the  
27 funding and provide its findings to the legislature by December 1,  
28 2034.

29 (2) The legislature intends to extend the expiration date of this  
30 funding if the review finds that the community preservation and  
31 development authority:

32 (a) Increases the economic vitality of the area by providing  
33 assistance to struggling small businesses in the area and assisting  
34 in the repair of unreinforced masonry that allows businesses to  
35 remain in place, increases the safety of residents, and promotes the  
36 conversion of unused and underutilized properties to benefit the  
37 community;

1 (b) Enhances the livability of the community by assisting in  
2 addressing the litter and debris in streets and alleys and provide  
3 remediation to address the impacts of homelessness; and

4 (c) Addresses housing needs, including funding new low-income and  
5 workforce housing units, as well as funding locally based street  
6 outreach to support interventions for unhoused residents.

7 (3) In order to obtain the data necessary to perform the review  
8 in subsection (2) of this section, the joint legislative audit and  
9 review committee may refer to any data collected by the state.

10 NEW SECTION. **Sec. 4.** A new section is added to chapter 43.167  
11 RCW to read as follows:

12 Any community preservation and development authority organized  
13 pursuant to this chapter must submit a biennial report to the  
14 appropriate committees of the legislature on their strategic plan,  
15 use of funding, and impacts on the community by November 1st of each  
16 odd-numbered year.

17 NEW SECTION. **Sec. 5.** This act expires January 1, 2037.

--- END ---