
SUBSTITUTE HOUSE BILL 2188

State of Washington

57th Legislature

2001 Regular Session

By House Committee on Trade & Economic Development (originally sponsored by Representatives Dunn, Reardon, Pennington, Gombosky and Linville)

Read first time . Referred to Committee on .

1 AN ACT Relating to public facilities districts; amending RCW
2 35.57.010, 35.57.020, 35.57.040, 35.57.060, 35.57.100, 35.57.110,
3 36.100.010, 36.100.030, 36.100.060, 36.100.210, 36.100.220, and
4 82.14.390; adding a new section to chapter 35.57 RCW; and adding a new
5 section to chapter 36.100 RCW.

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

7 **Sec. 1.** RCW 35.57.010 and 1999 c 165 s 1 are each amended to read
8 as follows:

9 (1) The legislative authority of any town or city located in a
10 county with a population of less than one million may create a public
11 facilities district. The legislative authorities of any contiguous
12 group of towns or cities located in a county or counties each with a
13 population of less than one million may enter an agreement under
14 chapter 39.34 RCW for the creation and joint operation of a public
15 facilities district. The legislative authority of any town or city, or
16 any contiguous group of towns or cities, located in a county with a
17 population of less than one million and the legislative authority of
18 the county or counties in which the towns or cities are located may

1 enter into an agreement under chapter 39.34 RCW for the creation and
2 joint operation of a public facilities district.

3 (2) A public facilities district shall be coextensive with the
4 boundaries of the city or town or contiguous group of cities or towns
5 that created the district. A public facilities district created by an
6 agreement between a town or city, or a contiguous group of towns or
7 cities, and the county in which they are located shall be coextensive
8 with the boundaries of the towns or cities, and the boundaries of the
9 county or counties as to the unincorporated areas of the county or
10 counties. The boundaries shall not include towns or cities that are
11 not parties to the agreement for the creation and joint operation of
12 the district.

13 (3)(a) A public facilities district created by a single city or
14 town shall be governed by a board of directors consisting of five
15 members selected as follows: (i) Two members appointed by the
16 legislative authority of the city or town; and (ii) three members
17 appointed by legislative authority based on recommendations from local
18 organizations. The members appointed under (a)(i) of this subsection,
19 shall not be members of the legislative authority of the city or town.
20 The members appointed under (a)(ii) of this subsection, shall be based
21 on recommendations received from local organizations that may include,
22 but are not limited to the local chamber of commerce, local economic
23 development council, and local labor council. The members shall serve
24 four-year terms. Of the initial members, one must be appointed for a
25 one-year term, one must be appointed for a two-year term, one must be
26 appointed for a three-year term, and the remainder must be appointed
27 for four-year terms.

28 (b) A public facilities district created by (~~{a}~~) a contiguous
29 group of cities and towns shall be governed by a board of directors
30 consisting of seven members selected as follows: (i) Three members
31 appointed by the legislative authorities of the cities and towns; and
32 (ii) four members appointed by the legislative authority based on
33 recommendations from local organizations. The members appointed under
34 (b)(i) of this subsection shall not be members of the legislative
35 authorities of the cities and towns. The members appointed under
36 (b)(ii) of this subsection, shall be based on recommendations received
37 from local organizations that include, but are not limited to the local
38 chamber of commerce, local economic development council, local labor
39 council, and a neighborhood organization that is directly affected by

1 the location of the (~~regional center~~) public facility in their area.
2 The members of the board of directors shall be appointed in accordance
3 with the terms of the agreement under chapter 39.34 RCW for the joint
4 operation of the district and shall serve four-year terms. Of the
5 initial members, one must be appointed for a one-year term, one must be
6 appointed for a two-year term, one must be appointed for a three-year
7 term, and the remainder must be appointed for four-year terms.

8 (c) A public facilities district created by a town or city, or a
9 contiguous group of towns or cities, and the county or counties in
10 which they are located shall be governed by a board of directors
11 consisting of seven members selected as follows: (i) Three members
12 appointed by the legislative authorities of the cities, towns, and
13 county; and (ii) four members appointed by the sitting members of the
14 board of directors based on recommendations from local organizations.
15 The members appointed under (c)(i) of this subsection shall not be
16 members of the legislative authorities of the cities, towns, or county.
17 The members appointed under (c)(ii) of this subsection shall be based
18 on recommendations received from local organizations that include, but
19 are not limited to, the local chamber of commerce, local economic
20 development council, local labor council, and a neighborhood
21 organization that is directly affected by the location of the regional
22 center in their area. The members of the board of directors shall be
23 appointed in accordance with the terms of the agreement under chapter
24 39.34 RCW for the joint operation of the district and shall serve four-
25 year terms. Of the initial members, one must be appointed for a one-
26 year term, one must be appointed for a two-year term, one must be
27 appointed for a three-year term, and the remainder must be appointed
28 for four-year terms.

29 (4) A public facilities district is a municipal corporation, an
30 independent taxing "authority" within the meaning of Article VII,
31 section 1 of the state Constitution, and a "taxing district" within the
32 meaning of Article VII, section 2 of the state Constitution.

33 (5) A public facilities district shall constitute a body corporate
34 and shall possess all the usual powers of a corporation for public
35 purposes as well as all other powers that may now or hereafter be
36 specifically conferred by statute, including, but not limited to, the
37 authority to hire employees, staff, and services, to enter into
38 contracts, and to sue and be sued.

1 (6) A public facilities district may acquire and transfer real and
2 personal property by lease, sublease, purchase, or sale. No direct or
3 collateral attack on any (~~metropolitan~~) public facilities district
4 purported to be authorized or created in conformance with this chapter
5 may be commenced more than thirty days after creation by the county,
6 city, or town legislative authority.

7 **Sec. 2.** RCW 35.57.020 and 1999 c 165 s 2 are each amended to read
8 as follows:

9 (1) A public facilities district is authorized to acquire,
10 construct, own, remodel, maintain, equip, reequip, repair, finance, and
11 operate one or more (~~regional centers~~) public facilities. For
12 purposes of this chapter, (~~"regional center"~~) "public facility" means
13 a convention, conference, cultural, community, technology,
14 recreational, or special events center, or any combination of
15 facilities, and related parking facilities(~~(, serving a regional~~
16 ~~population)~~) constructed, improved, or rehabilitated after July 25,
17 1999, at a cost of at least ten million dollars, including debt
18 service. (~~"Regional center"~~) A "special events center" is a facility
19 or combination of facilities, the primary purpose of which is the
20 presentation of events, activities, performances, or exhibits for the
21 enjoyment of the general public. "Public facility" also includes an
22 existing convention, conference, cultural, community, technology,
23 recreational, or special events center, and related parking
24 facilities(~~(, serving a regional population,)~~) that is acquired,
25 improved, or rehabilitated after July 25, 1999, where the costs of
26 acquisition, improvement, or rehabilitation are at least ten million
27 dollars, including debt service. (~~(A regional center is conclusively~~
28 ~~presumed to serve a regional population if state and local government~~
29 ~~investment in the construction, improvement, or rehabilitation of the~~
30 ~~regional center is equal to or greater than ten million dollars.))~~)

31 (2) A public facilities district may impose charges and fees for
32 the use of its facilities, and may accept and expend or use gifts,
33 grants, and donations for the purpose of a (~~regional center~~) public
34 facility.

35 (3) A public facilities district may impose charges, fees, and
36 taxes authorized in RCW 35.57.040, and use revenues derived therefrom
37 for the purpose of paying principal and interest payments on bonds

1 issued by the public facilities district to construct a (~~regional~~
2 center)) public facility.

3 (4) Notwithstanding the establishment of a career, civil, or merit
4 service system, a public facilities district may contract with a public
5 or private entity for the operation or management of its public
6 facilities.

7 (5) A public facilities district is authorized to use the
8 supplemental alternative public works contracting procedures set forth
9 in chapter 39.10 RCW in connection with the design, construction,
10 reconstruction, remodel, or alteration of any (~~regional-center~~)
11 public facility.

12 **Sec. 3.** RCW 35.57.040 and 1999 c 165 s 4 are each amended to read
13 as follows:

14 (1) The board of directors of the public facilities district may
15 impose the following for the purpose of funding a (~~regional-center~~)
16 public facility:

- 17 (a) Charges and fees for the use of any of its facilities;
- 18 (b) Admission charges under RCW 35.57.100;
- 19 (c) Vehicle parking charges under RCW 35.57.110; and
- 20 (d) Sales and use taxes authorized under RCW 82.14.048 and
21 82.14.390.

22 (2) The board may accept and expend or use gifts, grants, and
23 donations for the purpose of a (~~regional-center~~) public facility.
24 The revenue from the charges, fees, and taxes imposed under this
25 section shall be used only for the purposes authorized by this chapter.

26 **Sec. 4.** RCW 35.57.060 and 1999 c 165 s 6 are each amended to read
27 as follows:

28 The board of directors of the public facilities district shall have
29 authority to authorize the expenditure of funds for the public purposes
30 of preparing and distributing information to the general public and
31 promoting, advertising, improving, developing, operating, and
32 maintaining a (~~regional-center~~) public facility. Nothing contained
33 in this section may be construed to authorize preparation and
34 distribution of information to the general public for the purpose of
35 influencing the outcome of a district election.

1 **Sec. 5.** RCW 35.57.100 and 1999 c 165 s 10 are each amended to read
2 as follows:

3 A public facility district may levy and fix a tax of not more than
4 one cent on twenty cents or fraction thereof to be paid by the person
5 who pays an admission charge to a (~~regional center~~) public facility.
6 This includes a tax on persons who are admitted free of charge or at
7 reduced rates if other persons pay a charge or a regular higher charge
8 for the same privileges or accommodations.

9 The term "admission charge" includes:

10 (1) A charge made for season tickets or subscriptions;

11 (2) A cover charge, or a charge made for use of seats and tables
12 reserved or otherwise, and other similar accommodations;

13 (3) A charge made for food and refreshment if free entertainment,
14 recreation, or amusement is provided;

15 (4) A charge made for rental or use of equipment or facilities for
16 purposes of recreation or amusement; if the rental of the equipment or
17 facilities is necessary to the enjoyment of a privilege for which a
18 general admission is charged, the combined charges shall be considered
19 as the admission charge;

20 (5) (~~Automobile~~) Motor vehicle parking charges if the amount of
21 the charge is determined according to the number of passengers in the
22 (~~automobile~~) motor vehicle.

23 **Sec. 6.** RCW 35.57.110 and 1999 c 165 s 11 are each amended to read
24 as follows:

25 A public facility district may levy and fix a tax on any vehicle
26 parking charges imposed at any parking facility that is owned or leased
27 by the public facility district as part of a (~~regional center~~) public
28 facility. No county or city or town within which the (~~regional~~
29 ~~center~~) public facility is located may impose a tax of the same or
30 similar kind on any vehicle parking charges at the facility. For the
31 purposes of this section, "vehicle parking charges" means only the
32 actual parking charges exclusive of taxes and service charges and the
33 value of any other benefit conferred. The tax authorized under this
34 section shall be at the rate of not more than ten percent.

35 NEW SECTION. **Sec. 7.** A new section is added to chapter 35.57 RCW
36 to read as follows:

1 (1) A public facilities district may apply for deferral of taxes on
2 site preparation, construction of buildings or other structures, and
3 acquisition of related machinery and equipment, for a public facility.
4 Application shall be made to the department of revenue in a form and
5 manner prescribed by the department of revenue. The application shall
6 contain information regarding the location of the public facility,
7 estimated or actual costs, time schedules for completion and operation,
8 and other information required by the department of revenue. The
9 department of revenue shall approve the application within sixty days
10 if it meets the requirements of this section.

11 (2) The department of revenue shall issue a sales and use tax
12 deferral certificate for state and local sales and use taxes due under
13 chapters 82.08, 82.12, and 82.14 RCW on the public facility. The use
14 of the certificate shall be governed by rules established by the
15 department of revenue.

16 (3) The public facilities district shall begin paying the deferred
17 taxes in the fifth year after the date certified by the department of
18 revenue as the date on which the public facility is operationally
19 complete. The first payment is due on December 31st of the fifth
20 calendar year after such certified date, with subsequent annual
21 payments due on December 31st of the following nine years. Each
22 payment shall equal ten percent of the deferred tax.

23 (4) The department of revenue may authorize an accelerated
24 repayment schedule upon request of the public facilities district.

25 (5) Interest shall not be charged on any taxes deferred under this
26 section for the period of deferral, although all other penalties and
27 interest applicable to delinquent excise taxes may be assessed and
28 imposed for delinquent payments under this section. The debt for
29 deferred taxes is not extinguished by insolvency or other failure of
30 the public facilities district.

31 (6) Applications and any other information received by the
32 department of revenue under this section are not confidential and are
33 subject to disclosure. Chapter 82.32 RCW applies to the administration
34 of this section.

35 **Sec. 8.** RCW 36.100.010 and 1995 3rd sp.s. c 1 s 301 are each
36 amended to read as follows:

37 (1) A public facilities district may be created in any county and
38 shall be coextensive with the boundaries of the county. Multiple

1 public facilities districts may be created in any county, each
2 coextensive with the boundaries of the county, so long as: (a) The
3 resolution adopted by the county legislative authority providing for
4 the creation of each public facilities district limits the authority of
5 each of these public facilities districts to acquiring, constructing,
6 owning, remodeling, maintaining, equipping, reequipping, repairing, and
7 operating specifically enumerated sports facilities, recreational
8 facilities, entertainment facilities, convention facilities, or public
9 facilities, as defined in RCW 35.57.020, together with contiguous
10 parking facilities; and (b) no other public facilities district within
11 the county is authorized to acquire, construct, own, remodel, maintain,
12 equip, reequip, repair, or operate such specifically enumerated sports
13 facilities, recreational facilities, entertainment facilities,
14 convention facilities, or public facilities, as defined in RCW
15 35.57.020, together with contiguous parking facilities.

16 (2) A public facilities district shall be created upon adoption of
17 a resolution providing for the creation of such a district by the
18 county legislative authority in which the proposed district is located.

19 (3) A public facilities district is a municipal corporation, an
20 independent taxing "authority" within the meaning of Article VII,
21 section 1 of the state Constitution, and a "taxing district" within the
22 meaning of Article VII, section 2 of the state Constitution.

23 (4) No taxes authorized under this chapter may be assessed or
24 levied unless a majority of the voters of the public facilities
25 district has approved such tax at a general or special election. A
26 single ballot proposition may both validate the imposition of the sales
27 and use tax under RCW 82.14.048 and the excise tax under RCW
28 36.100.040.

29 (5) A public facilities district shall constitute a body corporate
30 and shall possess all the usual powers of a corporation for public
31 purposes as well as all other powers that may now or hereafter be
32 specifically conferred by statute, including, but not limited to, the
33 authority to hire employees, staff, and services, to enter into
34 contracts, and to sue and be sued.

35 (6) The county legislative authority or the city council may
36 transfer property to the public facilities district created under this
37 chapter. No property that is encumbered with debt or that is in need
38 of major capital renovation may be transferred to the district without

1 the agreement of the district and revenues adequate to retire the
2 existing indebtedness.

3 **Sec. 9.** RCW 36.100.030 and 1999 c 165 s 16 are each amended to
4 read as follows:

5 (1) A public facilities district, subject to any limitations set
6 forth in the resolution providing for its creation, is authorized to
7 acquire, construct, own, remodel, maintain, equip, reequip, repair, and
8 operate sports facilities, entertainment facilities, convention
9 facilities, or ~~((regional centers))~~ public facilities as defined in RCW
10 35.57.020, together with contiguous parking facilities. The taxes that
11 are provided for in this chapter may only be imposed for these
12 purposes.

13 (2) A public facilities district may enter into agreements under
14 chapter 39.34 RCW for the joint provision and operation of such
15 facilities and may enter into contracts under chapter 39.34 RCW where
16 any party to the contract provides and operates such facilities for the
17 other party or parties to the contract.

18 (3) A public facilities district created under RCW 36.100.010 and
19 a public facilities district created under RCW 35.57.010 located in the
20 same county are authorized to enter into agreements under chapter 39.34
21 RCW to jointly acquire, construct, own, remodel, maintain, equip,
22 reequip, repair, finance, and operate one or more public facilities as
23 defined under RCW 35.57.020.

24 (4) Notwithstanding the establishment of a career, civil, or merit
25 service system, a public ~~((facility {facilities}))~~ facilities district
26 may contract with a public or private entity for the operation or
27 management of its public facilities.

28 ~~((+4))~~ (5) A public facilities district is authorized to use the
29 supplemental alternative public works contracting procedures set forth
30 in chapter 39.10 RCW in connection with the design, construction,
31 reconstruction, remodel, or alteration of any of its public facilities.

32 ~~((+5))~~ (6) A public facilities district may impose charges and
33 fees for the use of its facilities, and may accept and expend or use
34 gifts, grants, and donations.

35 **Sec. 10.** RCW 36.100.060 and 1999 c 165 s 15 are each amended to
36 read as follows:

1 (1) To carry out the purpose of this chapter, a public facilities
2 district may issue general obligation bonds, not to exceed an amount,
3 together with any outstanding nonvoter approved general obligation
4 indebtedness, equal to one-half of one percent of the value of taxable
5 property within the district, as the term "value of taxable property"
6 is defined in RCW 39.36.015. A facilities district additionally may
7 issue general obligation bonds for capital purposes only, together with
8 any outstanding general obligation indebtedness, not to exceed an
9 amount equal to one and one-fourth percent of the value of the taxable
10 property within the district, as the term "value of taxable property"
11 is defined in RCW 39.36.015, when authorized by the voters of the
12 public facilities district pursuant to Article VIII, section 6 of the
13 state Constitution, and to provide for the retirement thereof by excess
14 property tax levies as provided in this chapter.

15 (2) General obligation bonds may be issued with a maturity of up to
16 thirty years, and shall be issued and sold in accordance with the
17 provisions of chapter 39.46 RCW.

18 (3) The general obligation bonds may be payable from the operating
19 revenues of the public facilities district in addition to the tax
20 receipts of the district.

21 (4) The excise tax imposed pursuant to RCW 36.100.040 shall
22 terminate upon final payment of all bonded indebtedness for its public
23 facilities, except that the excise tax may be reauthorized by a public
24 vote, in the same manner as originally authorized, for funding of
25 additional ((public)) facilities ((or a regional center)), including a
26 public facility as defined in RCW 35.57.020.

27 **Sec. 11.** RCW 36.100.210 and 1999 c 165 s 17 are each amended to
28 read as follows:

29 A public facility district may levy and fix a tax of not more than
30 one cent on twenty cents or fraction thereof to be paid by the person
31 who pays an admission charge to a ((regional center)) public facility,
32 as defined in RCW 35.57.020. This includes a tax on persons who are
33 admitted free of charge or at reduced rates if other persons pay a
34 charge or a regular higher charge for the same privileges or
35 accommodations.

36 The term "admission charge" includes:

37 (1) A charge made for season tickets or subscriptions;

1 (2) A cover charge, or a charge made for use of seats and tables
2 reserved or otherwise, and other similar accommodations;

3 (3) A charge made for food and refreshment if free entertainment,
4 recreation, or amusement is provided;

5 (4) A charge made for rental or use of equipment or facilities for
6 purposes of recreation or amusement; if the rental of the equipment or
7 facilities is necessary to the enjoyment of a privilege for which a
8 general admission is charged, the combined charges shall be considered
9 as the admission charge;

10 (5) (~~Automobile~~) Motor vehicle parking charges if the amount of
11 the charge is determined according to the number of passengers in the
12 (~~automobile~~) motor vehicle.

13 **Sec. 12.** RCW 36.100.220 and 1999 c 165 s 18 are each amended to
14 read as follows:

15 A public facility district may levy and fix a tax on any vehicle
16 parking charges imposed at any parking facility that is owned or leased
17 by the public facility district as part of a (~~regional center~~) public
18 facility, as defined in RCW 35.57.020. No county or city or town
19 within which the (~~regional center~~) public facility, as defined in RCW
20 35.57.020, is located may impose a tax of the same or similar kind on
21 any vehicle parking charges at the facility. For the purposes of this
22 section, "vehicle parking charges" means only the actual parking
23 charges exclusive of taxes and service charges and the value of any
24 other benefit conferred. The tax authorized under this section shall
25 be at the rate of not more than ten percent.

26 NEW SECTION. **Sec. 13.** A new section is added to chapter 36.100
27 RCW to read as follows:

28 (1) A public facilities district may apply for deferral of taxes on
29 site preparation, construction of buildings or other structures, and
30 acquisition of related machinery and equipment, for a public facility.
31 Application shall be made to the department of revenue in a form and
32 manner prescribed by the department of revenue. The application shall
33 contain information regarding the location of the public facility,
34 estimated or actual costs, time schedules for completion and operation,
35 and other information required by the department of revenue. The
36 department of revenue shall approve the application within sixty days
37 if it meets the requirements of this section.

1 (2) The department of revenue shall issue a sales and use tax
2 deferral certificate for state and local sales and use taxes due under
3 chapters 82.08, 82.12, and 82.14 RCW on the public facility. The use
4 of the certificate shall be governed by rules established by the
5 department of revenue.

6 (3) The public facilities district shall begin paying the deferred
7 taxes in the fifth year after the date certified by the department of
8 revenue as the date on which the public facility is operationally
9 complete. The first payment is due on December 31st of the fifth
10 calendar year after such certified date, with subsequent annual
11 payments due on December 31st of the following nine years. Each
12 payment shall equal ten percent of the deferred tax.

13 (4) The department of revenue may authorize an accelerated
14 repayment schedule upon request of the public facilities district.

15 (5) Interest shall not be charged on any taxes deferred under this
16 section for the period of deferral, although all other penalties and
17 interest applicable to delinquent excise taxes may be assessed and
18 imposed for delinquent payments under this section. The debt for
19 deferred taxes is not extinguished by insolvency or other failure of
20 the public facilities district.

21 (6) Applications and any other information received by the
22 department of revenue under this section are not confidential and are
23 subject to disclosure. Chapter 82.32 RCW applies to the administration
24 of this section.

25 **Sec. 14.** RCW 82.14.390 and 1999 c 165 s 13 are each amended to
26 read as follows:

27 (1) Except as provided in subsection (6) of this section, the
28 governing body of a public facilities district created under chapter
29 35.57 or 36.100 RCW that commences construction of a new (~~regional~~
30 ~~center~~) public facility, or improvement or rehabilitation of an
31 existing new (~~regional-center~~) public facility, before January 1,
32 (~~2003~~) 2005, may impose a sales and use tax in accordance with the
33 terms of this chapter. The tax is in addition to other taxes
34 authorized by law and shall be collected from those persons who are
35 taxable by the state under chapters 82.08 and 82.12 RCW upon the
36 occurrence of any taxable event within the public facilities district.
37 The rate of tax shall not exceed 0.033 percent of the selling price in

1 the case of a sales tax or value of the article used in the case of a
2 use tax.

3 (2) The tax imposed under subsection (1) of this section shall be
4 deducted from the amount of tax otherwise required to be collected or
5 paid over to the department of revenue under chapter 82.08 or 82.12
6 RCW. The department of revenue shall perform the collection of such
7 taxes on behalf of the county at no cost to the public facilities
8 district.

9 (3) No tax may be collected under this section before August 1,
10 2000. The tax imposed in this section shall expire when the bonds
11 issued for the construction of the (~~regional center~~) public facility
12 and related parking facilities are retired, but not more than twenty-
13 five years after the tax is first collected.

14 (4) Moneys collected under this section shall only be used for the
15 purposes set forth in RCW 35.57.020 and must be matched with an amount
16 from other public or private sources equal to thirty-three percent of
17 the amount collected under this section, provided that amounts
18 generated from nonvoter approved taxes authorized under chapter 35.57
19 RCW or nonvoter approved taxes authorized under chapter 36.100 RCW
20 shall not constitute a public or private source. For the purpose of
21 this section, public or private sources includes, but is not limited to
22 cash or in-kind contributions used in all phases of the development or
23 improvement of the (~~regional center~~) public facility, land that is
24 donated and used for the siting of the (~~regional center~~) public
25 facility, cash or in-kind contributions from public or private
26 foundations, or amounts attributed to private sector partners as part
27 of a public and private partnership agreement negotiated by the public
28 facilities district.

29 (5) The combined total tax levied under this section shall not be
30 greater than 0.033 percent regardless of the number of public
31 facilities districts imposing such tax. If both a public facilities
32 district created under chapter 35.57 RCW and a public facilities
33 district created under chapter 36.100 RCW impose a tax under this
34 section, the tax imposed by a public facilities district created under
35 chapter 35.57 RCW shall be credited against the tax imposed by (~~a~~)
36 any public facilities district created under chapter 36.100 RCW.

37 (6) A public facilities district created under chapter 36.100 RCW
38 is not eligible to impose the tax under this section if the legislative

1 authority of the county where the public facilities district is located
2 has imposed a sales and use tax under RCW 82.14.0485 or 82.14.0494.
3 (7) As used in this section, "public facility" has the same meaning
4 as in RCW 35.57.020.

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