
SUBSTITUTE HOUSE BILL 1997

State of Washington

62nd Legislature

2011 Regular Session

By House Ways & Means (originally sponsored by Representatives Orwall, Kenney, Goodman, Fitzgibbon, Maxwell, Santos, and Pedersen)

READ FIRST TIME 03/01/11.

1 AN ACT Relating to providing economic development by funding
2 tourism promotion, workforce housing, art and heritage programs, and
3 community development; amending RCW 67.28.180, 82.14.049, 82.14.360,
4 36.38.010, and 36.100.220; and adding a new section to chapter 67.28
5 RCW.

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

7 **Sec. 1.** RCW 67.28.180 and 2010 1st sp.s. c 26 s 8 are each amended
8 to read as follows:

9 (1) Subject to the conditions set forth in subsections (2) and (3)
10 of this section, the legislative body of any county or any city, is
11 authorized to levy and collect a special excise tax of not to exceed
12 two percent on the sale of or charge made for the furnishing of lodging
13 that is subject to tax under chapter 82.08 RCW.

14 (2) Any levy authorized by this section (~~shall be~~) is subject to
15 the following:

16 (a) Any county ordinance or resolution adopted pursuant to this
17 section (~~shall~~) must contain, in addition to all other provisions
18 required to conform to this chapter, a provision allowing a credit

1 against the county tax for the full amount of any city tax imposed
2 pursuant to this section upon the same taxable event.

3 (b)(i) In the event that any county has levied the tax authorized
4 by this section and has, prior to June 26, 1975, either pledged the tax
5 revenues for payment of principal and interest on city revenue or
6 general obligation bonds authorized and issued pursuant to RCW
7 67.28.150 through 67.28.160 or has authorized and issued revenue or
8 general obligation bonds pursuant to the provisions of RCW 67.28.150
9 through 67.28.160, such county (~~shall be~~) is exempt from the
10 provisions of (a) of this subsection, to the extent that the tax
11 revenues are pledged for payment of principal and interest on bonds
12 issued at any time pursuant to the provisions of RCW 67.28.150 through
13 67.28.160(~~: PROVIDED, That~~). However, so much of (~~such~~) the
14 pledged tax revenues, together with any investment earnings thereon,
15 not immediately necessary for actual payment of principal and interest
16 on such bonds may be used: ((+i+)) (A) In any county with a population
17 of one million five hundred thousand or more, for repayment either of
18 limited tax levy general obligation bonds or of any county fund or
19 account from which a loan was made, the proceeds from the bonds or loan
20 being used to pay for constructing, installing, improving, and
21 equipping stadium capital improvement projects, and to pay for any
22 engineering, planning, financial, legal and professional services
23 incident to the development of such stadium capital improvement
24 projects, regardless of the date the debt for such capital improvement
25 projects was or may be incurred; ((+ii+)) (B) in any county with a
26 population of one million five hundred thousand or more, for repayment
27 or refinancing of bonded indebtedness incurred prior to January 1,
28 1997, for any purpose authorized by this section or relating to stadium
29 repairs or rehabilitation, including but not limited to the cost of
30 settling legal claims, reimbursing operating funds, interest payments
31 on short-term loans, and any other purpose for which such debt has been
32 incurred if the county has created a public stadium authority to
33 develop a stadium and exhibition center under RCW 36.102.030; or
34 ((+iii+)) (C) in other counties, for county-owned facilities for
35 agricultural promotion until January 1, 2009, and thereafter for any
36 purpose authorized in this chapter.

37 (ii) A county is exempt under this subsection with respect to city
38 revenue or general obligation bonds issued after April 1, 1991, only if

1 such bonds mature before January 1, 2013. If any county located east
2 of the crest of the Cascade mountains has levied the tax authorized by
3 this section and has, prior to June 26, 1975, pledged the tax revenue
4 for payment of principal and interest on city revenue or general
5 obligation bonds, the county is exempt under this subsection with
6 respect to revenue or general obligation bonds issued after January 1,
7 2007, only if the bonds mature before January 1, 2021. Such a county
8 may only use funds under this subsection (2)(b) for constructing or
9 improving facilities authorized under this chapter, including county-
10 owned facilities for agricultural promotion, and must perform an annual
11 financial audit of organizations receiving funding on the use of the
12 funds.

13 (iii) As used in this subsection (2)(b), "capital improvement
14 projects" may include, but not be limited to a stadium restaurant
15 facility, restroom facilities, artificial turf system, seating
16 facilities, parking facilities and scoreboard and information system
17 adjacent to or within a county owned stadium, together with equipment,
18 utilities, accessories and appurtenances necessary thereto. The
19 stadium restaurant authorized by this subsection (2)(b) (~~shall~~) must
20 be operated by a private concessionaire under a contract with the
21 county.

22 (c)(i) No city within a county exempt under (~~subsection (2)~~)(b)
23 of this (~~section~~) subsection may levy the tax authorized by this
24 section so long as said county is so exempt.

25 (ii) (~~If bonds have been issued under RCW 43.99N.020 and any~~
26 ~~necessary property transfers have been made under RCW 36.102.100,~~) No
27 city within a county with a population of one million five hundred
28 thousand or more may levy the tax authorized by this section (~~before~~
29 ~~January 1, 2021~~)).

30 (iii) However, in the event that any city in a county described in
31 (c)(i) or (ii) of this subsection (~~(2)(e)~~) has levied the tax
32 authorized by this section and has, prior to June 26, 1975, authorized
33 and issued revenue or general obligation bonds pursuant to the
34 provisions of RCW 67.28.150 through 67.28.160, such city may levy the
35 tax so long as the tax revenues are pledged for payment of principal
36 and interest on bonds issued at any time pursuant to the provisions of
37 RCW 67.28.150 through 67.28.160.

1 (3) Any levy authorized by this section by a county that has
2 (~~levied the tax authorized by this section and has, prior to June 26,~~
3 ~~1975, either pledged the tax revenues for payment of principal and~~
4 ~~interest on city revenue or general obligation bonds authorized and~~
5 ~~issued pursuant to RCW 67.28.150 through 67.28.160 or has authorized~~
6 ~~and issued revenue or general obligation bonds pursuant to the~~
7 ~~provisions of RCW 67.28.150 through 67.28.160 shall be~~) a population
8 of one million five hundred thousand or more is subject to the
9 following:

10 (a) Taxes collected under this section in any calendar year before
11 2013 in excess of five million three hundred thousand dollars (~~shall~~)
12 may only be used as follows:

13 (i) (~~Seventy five percent from January 1, 1992, through December~~
14 ~~31, 2000, and~~) Seventy percent from January 1, 2001, through December
15 31, 2012, for art museums, heritage and preservation programs, cultural
16 museums, heritage museums, the arts, and the performing arts. Moneys
17 spent under this subsection (3)(a)(i) (~~shall~~) must be used for the
18 purposes of this subsection (3)(a)(i) in all parts of the county.

19 (ii) (~~Twenty five percent from January 1, 1992, through December~~
20 ~~31, 2000, and~~) Thirty percent from January 1, 2001, through December
21 31, 2012, for the following purposes and in a manner reflecting the
22 following order of priority: Stadium purposes as authorized under
23 subsection (2)(b) of this section; acquisition of open space lands;
24 youth sports activities; and tourism promotion. If all or part of the
25 debt on the stadium is refinanced, all revenues under this subsection
26 (3)(a)(ii) (~~shall~~) must be used to retire the debt.

27 (b) From January 1, 2013, through December 31, 2015, (~~in a county~~
28 ~~with a population of one million or more,~~) all revenues under this
29 section (~~shall~~) must be used to retire the debt on the stadium, or
30 deposited in the stadium and exhibition center account under RCW
31 43.99N.060 after the debt on the stadium is retired.

32 (c) From January 1, 2016, through December 31, 2020, (~~in a county~~
33 ~~with a population of one million or more,~~) all revenues under this
34 section (~~shall~~) must be deposited in the stadium and exhibition
35 center account under RCW 43.99N.060.

36 (d) (~~At least seventy percent of moneys spent under (a)(i) of this~~
37 ~~subsection for the period January 1, 1992, through December 31, 2000,~~
38 ~~shall be used only for the purchase, design, construction, and~~

1 remodeling of performing arts, visual arts, heritage, and cultural
2 facilities, and for the purchase of fixed assets that will benefit art,
3 heritage, and cultural organizations. For purposes of this subsection,
4 fixed assets are tangible objects such as machinery and other equipment
5 intended to be held or used for ten years or more. Moneys received
6 under this subsection (3)(d) may be used for payment of principal and
7 interest on bonds issued for capital projects. Qualifying
8 organizations receiving moneys under this subsection (3)(d) must be
9 financially stable and have at least the following:

- 10 (i) A legally constituted and working board of directors;
- 11 (ii) A record of artistic, heritage, or cultural accomplishments;
- 12 (iii) Been in existence and operating for at least two years;
- 13 (iv) Demonstrated ability to maintain net current liabilities at
14 less than thirty percent of general operating expenses;
- 15 (v) Demonstrated ability to sustain operational capacity subsequent
16 to completion of projects or purchase of machinery and equipment; and
- 17 (vi) Evidence that there has been independent financial review of
18 the organization.) On and after January 1, 2021, revenues under this
19 section in a county of one million five hundred thousand or more must
20 be deposited in a special MLK workforce housing, arts and preservation,
21 convention and trade center, and community development fund as provided
22 in section 4 of this act.

23 (e) At least forty percent of the revenues distributed pursuant to
24 (a)(i) of this subsection for the period January 1, 2001, through
25 December 31, 2012, (~~shall~~) must be deposited in an account and
26 (~~shall~~) must be used to establish an endowment. Until January 1,
27 2013, principal in the account shall remain permanent and irreducible.
28 Beginning January 1, 2013, principal in the account may be used for the
29 purposes of (a)(i) of this subsection. The earnings from investments
30 of balances in the account may only be used for the purposes of (a)(i)
31 of this subsection.

32 (f) School districts and schools (~~shall~~) may not receive revenues
33 distributed pursuant to (a)(i) of this subsection.

34 (g) Moneys distributed to art museums, cultural museums, heritage
35 museums, the arts, and the performing arts, and moneys distributed for
36 tourism promotion (~~shall be~~) are in addition to and may not be used
37 to replace or supplant any other funding by the legislative body of the
38 county.

1 (h) As used in this section, "tourism promotion" includes
2 activities intended to attract visitors for overnight stays, arts,
3 heritage, and cultural events, and recreational, professional, and
4 amateur sports events. Moneys allocated to tourism promotion in a
5 county with a population of one million or more (~~shall~~) must be
6 allocated to nonprofit organizations formed for the express purpose of
7 tourism promotion in the county. Such organizations (~~shall~~) must use
8 moneys from the taxes to promote events in all parts of the county.

9 (i) No taxes collected under this section may be used for the
10 operation or maintenance of a public stadium that is financed directly
11 or indirectly by bonds to which the tax is pledged. Expenditures for
12 operation or maintenance include all expenditures other than
13 expenditures that directly result in new fixed assets or that directly
14 increase the capacity, life span, or operating economy of existing
15 fixed assets.

16 (j) No ad valorem property taxes may be used for debt service on
17 bonds issued for a public stadium that is financed by bonds to which
18 the tax is pledged, unless the taxes collected under this section are
19 or are projected to be insufficient to meet debt service requirements
20 on such bonds.

21 (k) If a substantial part of the operation and management of a
22 public stadium that is financed directly or indirectly by bonds to
23 which the tax is pledged is performed by a nonpublic entity or if a
24 public stadium is sold that is financed directly or indirectly by bonds
25 to which the tax is pledged, any bonds to which the tax is pledged
26 (~~shall~~) must be retired. This subsection (3)(k) does not apply in
27 respect to a public stadium under chapter 36.102 RCW transferred to,
28 owned by, or constructed by a public facilities district under chapter
29 36.100 RCW or a stadium and exhibition center.

30 (l) The county (~~shall~~) may not lease a public stadium that is
31 financed directly or indirectly by bonds to which the tax is pledged
32 to, or authorize the use of the public stadium by, a professional major
33 league sports franchise unless the sports franchise gives the right of
34 first refusal to purchase the sports franchise, upon its sale, to local
35 government. This subsection (3)(l) does not apply to contracts in
36 existence on April 1, 1986.

37 (4) If a court of competent jurisdiction declares any provision of

1 (~~this~~) subsection (3) of this section invalid, then that invalid
2 provision (~~shall be~~) is null and void and the remainder of this
3 section is not affected.

4 **Sec. 2.** RCW 82.14.049 and 2008 c 264 s 4 are each amended to read
5 as follows:

6 (1) The legislative authority of any county may impose a sales and
7 use tax, in addition to the tax authorized by RCW 82.14.030, upon
8 retail car rentals within the county that are taxable by the state
9 under chapters 82.08 and 82.12 RCW. The rate of tax (~~shall be~~) is
10 one percent of the selling price in the case of a sales tax or rental
11 value of the vehicle in the case of a use tax. Proceeds of the tax
12 (~~shall~~) may not be used to subsidize any professional sports team and
13 (~~shall~~) must be used solely for the following purposes:

14 (~~(1)~~) (a) Acquiring, constructing, maintaining, or operating
15 public sports stadium facilities;

16 (~~(2)~~) (b) Engineering, planning, financial, legal, or
17 professional services incidental to public sports stadium facilities;

18 (~~(3)~~) (c) Youth or amateur sport activities or facilities; (~~or~~

19 ~~(4)~~) (d) Debt or refinancing debt issued for the purposes of (a)
20 of this subsection (~~(1) of this section~~); or

21 (e) For deposit into a special MLK workforce housing, arts and
22 preservation, convention and trade center, and community development
23 fund as provided in section 4 of this act.

24 (2) In a county with less than one million five hundred thousand,
25 at least seventy-five percent of the tax imposed under this section
26 (~~shall~~) must be used for the purposes of (~~subsections (1), (2), and~~
27 ~~(4)~~) subsection (1)(a) through (d) of this section. In a county of
28 one million five hundred thousand or more, at least seventy-five
29 percent of the tax imposed under this section (~~shall~~) must be used to
30 retire the debt on the stadium under RCW 67.28.180(2)(b)(ii), until
31 that debt is fully retired, and at least seventy-five percent must be
32 deposited as provided under this subsection (1)(e) after the debt is
33 fully retired.

34 (3) A county with a population of one million five hundred thousand
35 or more may not impose the tax authorized under this section beginning
36 on the first day of the second month following the date on which: (a)
37 The county does not impose both taxes authorized under RCW 82.14.360

1 through December 31, 2015, and the tax authorized under RCW
2 82.14.360(2) on or after January 1, 2016; or (b) the distribution
3 described under section 1(3)(d) of this act is repealed, modified, or
4 otherwise not in law.

5 **Sec. 3.** RCW 82.14.360 and 2008 c 86 s 104 are each amended to read
6 as follows:

7 (1) The legislative authority of a county with a population of one
8 million five hundred thousand or more may impose a special stadium
9 sales and use tax upon the retail sale or use within the county by
10 restaurants, taverns, and bars of food and beverages that are taxable
11 by the state under chapters 82.08 and 82.12 RCW. The rate of the tax
12 (~~shall~~) may not exceed five-tenths of one percent of the selling
13 price in the case of a sales tax, or value of the article used in the
14 case of a use tax. The tax authorized under this subsection is in
15 addition to any other taxes authorized by law and (~~shall~~) may not be
16 credited against any other tax imposed upon the same taxable event. As
17 used in this section, "restaurant" does not include grocery stores,
18 mini-markets, or convenience stores. Except as provided in subsection
19 (6) of this section, a county may not impose the tax authorized in this
20 subsection after December 31, 2015.

21 (2) The legislative authority of a county with a population of one
22 million five hundred thousand or more may impose a special stadium
23 sales and use tax upon retail car rentals within the county that are
24 taxable by the state under chapters 82.08 and 82.12 RCW. The rate of
25 the tax (~~shall~~) may not exceed two percent of the selling price in
26 the case of a sales tax, or rental value of the vehicle in the case of
27 a use tax. The tax imposed under this subsection is in addition to any
28 other taxes authorized by law and (~~shall~~) may not be credited against
29 any other tax imposed upon the same taxable event.

30 (3)(a) Except as provided in (b) of this subsection, the revenue
31 from the taxes imposed under the authority of this section (~~shall~~)
32 must be used for the purpose of principal and interest payments on
33 bonds, issued by the county, to acquire, construct, own, remodel,
34 maintain, equip, reequip, repair, and operate a baseball stadium.
35 Revenues from the taxes authorized in this section may be used for
36 design and other preconstruction costs of the baseball stadium until
37 bonds are issued for the baseball stadium. The county (~~shall~~) must

1 issue bonds, in an amount determined to be necessary by the public
2 facilities district, for the district to acquire, construct, own, and
3 equip the baseball stadium. The county (~~shall have~~) has no
4 obligation to issue bonds in an amount greater than that which would be
5 supported by the tax revenues under this section, RCW 82.14.0485, and
6 36.38.010(4) (a) and (b). If the revenue from the taxes imposed under
7 the authority of this section exceeds the amount needed for such
8 principal and interest payments in any year, the excess (~~shall~~) must
9 be used solely:

10 ~~((a))~~ (i) For early retirement of the bonds issued for the
11 baseball stadium; and

12 ~~((b))~~ (ii) If the revenue from the taxes imposed under this
13 section exceeds the amount needed for the purposes in (a) of this
14 subsection in any year, the excess (~~shall~~) must be placed in a
15 contingency fund which may only be used to pay unanticipated capital
16 costs on the baseball stadium, excluding any cost overruns on initial
17 construction.

18 (b) After the bonds issued for the construction of the baseball
19 stadium are retired, the revenue from the taxes imposed under the
20 authority of this section must be deposited in a special MLK workforce
21 housing, arts and preservation, convention and trade center, and
22 community development fund as provided in section 4 of this act.

23 (4) The proceeds of any bonds issued for the baseball stadium
24 (~~shall~~) must be provided to the district.

25 (5) As used in this section, "baseball stadium" means "baseball
26 stadium" as defined in RCW 82.14.0485.

27 ~~((The taxes imposed under this section shall expire when the~~
28 ~~bonds issued for the construction of the baseball stadium are retired,~~
29 ~~but not later than twenty years after the taxes are first collected.))~~
30 A county may not impose either tax authorized under this section
31 beginning on the first day of the second month following the date on
32 which: (a) The distribution into a special MLK workforce housing, arts
33 and preservation, tourism promotion facilities, and community
34 development fund as provided in section 2(1)(e) of this act is
35 repealed, modified, or otherwise not in law; or (b) the distribution
36 described under section 1(3)(d) of this act is repealed, modified, or
37 otherwise not in law.

1 NEW SECTION. **Sec. 4.** A new section is added to chapter 67.28 RCW
2 to read as follows:

3 (1) As provided in subsection (2) of this section, revenue
4 deposited in a special MLK workforce housing, arts and preservation,
5 convention and trade center, and community development fund, as
6 provided in RCW 67.28.180(3)(d), 82.14.049, and 82.14.360, must be used
7 only for affordable workforce housing; the expansion, construction,
8 repair, or maintenance of a convention and trade center; art museums,
9 cultural museums, heritage museums, and heritage and preservation
10 programs; the arts; the performing arts; and community development.

11 (2) Beginning in calendar year 2012, the county must distribute
12 money in the account annually as follows:

13 (a)(i) Through calendar year 2020, three million dollars for art
14 museums, cultural museums, heritage museums, heritage and preservation
15 programs, the arts, and the performing arts. The funds must be broadly
16 and equitably distributed throughout the county, and provide increased
17 outreach to underserved communities;

18 (ii) Beginning with calendar year 2021, 37.5 percent of the
19 revenues described under RCW 67.28.180(3)(d) must be used for the
20 purposes of (a)(i) of this subsection;

21 (b)(i) Through calendar year 2020, five million dollars each year
22 for distributions to nonprofit organizations or public housing
23 authorities for affordable workforce housing near or at transit
24 stations.

25 (ii) Beginning with calendar year 2021, 37.5 percent of the
26 revenues described under RCW 67.28.180(3)(d) must be used for the
27 purposes of (b)(i) of this subsection;

28 (c) One million dollars for the Pioneer Square-International
29 District community preservation and development authority under RCW
30 43.167.060 for projects requested by the community preservation and
31 development authority and approved by the county legislative authority.
32 The projects must have a historic preservation, economic
33 revitalization, or tourism-related purpose. Beginning in calendar year
34 2013, and every year thereafter, the amount distributed under this
35 subsection (2)(c) must be adjusted by the immediately preceding
36 October-to-October change in the consumer price index; and

37 (d) The remainder for the construction, expansion, or repair of a
38 public facilities district created under chapter 36.100 RCW to operate

1 a convention and trade center transferred from a public nonprofit
2 corporation under RCW 36.100.230(1); however, distributions under this
3 subsection (2)(d) are allowed only to the extent that estimated future
4 distributions under (a), (b), and (c) of this subsection can be made in
5 their full amount.

6 (3) Beginning in calendar year 2013, and through calendar year
7 2020, the amounts distributed under subsection (2)(a)(i) and (b)(i) of
8 this section must be adjusted by the immediately preceding October-to-
9 October change in the consumer price index.

10 (4) For the purposes of this section, the following definitions
11 apply:

12 (a) "Affordable workforce housing" means housing for a single
13 person, family, or unrelated persons living together whose income is at
14 or below eighty percent of the median income, adjusted for household
15 size, for the county where the housing is located.

16 (b) "Consumer price index" means the Seattle-Tacoma-Bremerton
17 consumer price index for all urban consumers (CPI-U) available from the
18 bureau of labor statistics of the United States department of labor.

19 (5) Money deposited in a special MLK workforce housing, arts and
20 preservation, convention and trade center, and community development
21 fund under this section may not be used to acquire or construct a
22 stadium facility used by a professional sports franchise or to acquire,
23 construct, repair, or improve a stadium used primarily by a state
24 university.

25 **Sec. 5.** RCW 36.38.010 and 1999 c 165 s 20 are each amended to read
26 as follows:

27 (1) Any county may by ordinance enacted by its county legislative
28 authority, levy and fix a tax of not more than one cent on twenty cents
29 or fraction thereof to be paid for county purposes by persons who pay
30 an admission charge to any place, including a tax on persons who are
31 admitted free of charge or at reduced rates to any place for which
32 other persons pay a charge or a regular higher charge for the same or
33 similar privileges or accommodations; and require that one who receives
34 any admission charge to any place shall collect and remit the tax to
35 the county treasurer of the county(~~(+—PROVIDED,)~~). However, no county
36 (~~(shall)~~) may impose such tax on persons paying an admission to any

1 activity of any elementary or secondary school or any public facility
2 of a public facility district under chapter 35.57 or 36.100 RCW for
3 which a tax is imposed under RCW 35.57.100 or 36.100.210.

4 (2) As used in this chapter, the term "admission charge" includes
5 a charge made for season tickets or subscriptions, a cover charge, or
6 a charge made for use of seats and tables, reserved or otherwise, and
7 other similar accommodations; a charge made for food and refreshments
8 in any place where any free entertainment, recreation, or amusement is
9 provided; a charge made for rental or use of equipment or facilities
10 for purpose of recreation or amusement, and where the rental of the
11 equipment or facilities is necessary to the enjoyment of a privilege
12 for which a general admission is charged, the combined charges
13 ~~((shall))~~ must be considered as the admission charge. ~~((It shall))~~
14 Admission charge also includes any automobile parking charge where the
15 amount of such charge is determined according to the number of
16 passengers in any automobile.

17 (3) Subject to subsections (4) and (5) of this section, the tax
18 ~~((herein))~~ authorized ~~((shall))~~ in this section is not ~~((be))~~ exclusive
19 and ~~((shall))~~ does not prevent any city or town within the taxing
20 county, when authorized by law, from imposing within its corporate
21 limits a tax of the same or similar kind ~~((:—PROVIDED, That))~~.
22 However, whenever the same or similar kind of tax is imposed by any
23 such city or town, no such tax ~~((shall))~~ may be levied within the
24 corporate limits of such city or town by the county.

25 (4) Notwithstanding subsection (3) of this section, the legislative
26 authority of a county with a population of one million or more may
27 exclusively levy taxes on events in baseball stadiums constructed on or
28 after January 1, 1995, that are owned by a public facilities district
29 under chapter 36.100 RCW and that have seating capacities over forty
30 thousand at the rates of:

31 (a) Not more than one cent on twenty cents or fraction thereof, to
32 be used for the purpose of paying the principal and interest payments
33 on bonds issued by a county to construct a baseball stadium as defined
34 in RCW 82.14.0485. If the revenue from the tax exceeds the amount
35 needed for that purpose, the excess ~~((shall))~~ must be placed in a
36 contingency fund which ~~((may only))~~ must be used ~~((to pay unanticipated~~
37 ~~capital costs on the baseball stadium, excluding any cost overruns on~~

1 ~~initial construction~~) exclusively by the public facilities district to
2 fund repair, reequipping, and capital improvement of the baseball
3 stadium; and

4 (b) Not more than one cent on twenty cents or fraction thereof, to
5 be used for the purpose of paying the principal and interest payments
6 on bonds issued by a county to construct a baseball stadium as defined
7 in RCW 82.14.0485. The tax imposed under this subsection (4)(b)
8 (~~shall~~) expires when the bonds issued for the construction of the
9 baseball stadium are retired, but not later than twenty years after the
10 tax is first collected.

11 (5) Notwithstanding subsection (3) of this section, the legislative
12 authority of a county that has created a public stadium authority to
13 develop a stadium and exhibition center under RCW 36.102.050 may levy
14 and fix a tax on charges for admission to events in a stadium and
15 exhibition center, as defined in RCW 36.102.010, constructed in the
16 county on or after January 1, 1998, that is owned by a public stadium
17 authority under chapter 36.102 RCW. The tax (~~shall be~~) is exclusive
18 and (~~shall~~) precludes the city or town within which the stadium and
19 exhibition center is located from imposing a tax of the same or similar
20 kind on charges for admission to events in the stadium and exhibition
21 center, and (~~shall~~) precludes the imposition of a general county
22 admissions tax on charges for admission to events in the stadium and
23 exhibition center. For the purposes of this subsection, "charges for
24 admission to events" means only the actual admission charge, exclusive
25 of taxes and service charges and the value of any other benefit
26 conferred by the admission. The tax authorized under this subsection
27 (~~shall be~~) is at the rate of not more than one cent on ten cents or
28 fraction thereof. Revenues collected under this subsection (~~shall~~)
29 must be deposited in the stadium and exhibition center account under
30 RCW 43.99N.060 until the bonds issued under RCW 43.99N.020 for the
31 construction of the stadium and exhibition center are retired. After
32 the bonds issued for the construction of the stadium and exhibition
33 center are retired, the tax authorized under this section (~~shall be~~)
34 is used exclusively to fund repair, reequipping, and capital
35 improvement of the stadium and exhibition center. The tax under this
36 subsection may be levied upon the first use of any part of the stadium
37 and exhibition center but (~~shall~~) may not be collected at any
38 facility already in operation as of July 17, 1997.

1 **Sec. 6.** RCW 36.100.220 and 1999 c 165 s 18 are each amended to
2 read as follows:

3 (1) A public facility district may levy and fix a tax on any
4 vehicle parking charges imposed at any parking facility that is owned
5 or leased by the public facility district as part of a regional center,
6 as defined in RCW 35.57.020, or a baseball stadium, as defined in RCW
7 82.14.0485. No county ~~((or))~~, city, or town within which the regional
8 center or baseball stadium is located may impose a tax of the same or
9 similar kind on any vehicle parking charges at the facility.

10 (2) For the purposes of this section, "vehicle parking charges"
11 means only the actual parking charges exclusive of taxes and service
12 charges and the value of any other benefit conferred.

13 (3) The tax authorized under this section ~~((shall))~~ must be at the
14 rate of not more than ten percent. The tax authorized by this section
15 with respect to a parking facility associated with a baseball stadium
16 must be used exclusively to fund repair, reequipping, and capital
17 improvement of the baseball stadium, and is not subject to the
18 requirements of RCW 36.100.010(4).

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