

By Senator

**SHB 1997** - S COMM AMD

By Committee on Ways & Means

Strike everything after the enacting clause and insert the following:

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

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

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

(a) Any county ordinance or resolution adopted pursuant to this section (~~((shall))~~) must contain, in addition to all other provisions required to conform to this chapter, a provision allowing a credit against the county tax for the full amount of any city tax imposed pursuant to this section upon the same taxable event.

(b)(i) In the event that any county has levied the tax authorized by this section and has, prior to June 26, 1975, either pledged the tax revenues for payment of principal and interest on city revenue or general obligation bonds authorized and issued pursuant to RCW 67.28.150 through 67.28.160 or has authorized and issued revenue or general obligation bonds pursuant to the provisions of RCW 67.28.150 through 67.28.160, such county (~~((shall be))~~) is exempt from the provisions of (a) of this subsection, to the extent that the tax revenues are pledged for payment of principal and interest on bonds issued at any time pursuant to the provisions of RCW 67.28.150 through 67.28.160 (~~((:—PROVIDED, That))~~). However, so much of (~~((such))~~) the pledged tax revenues, together with any investment earnings thereon, not immediately necessary for actual payment of principal and interest on such bonds may be used: (~~((+))~~) (A) In any county with a population

1 of one million five hundred thousand or more, for repayment either of  
2 limited tax levy general obligation bonds or of any county fund or  
3 account from which a loan was made, the proceeds from the bonds or loan  
4 being used to pay for constructing, installing, improving, and  
5 equipping stadium capital improvement projects, and to pay for any  
6 engineering, planning, financial, legal and professional services  
7 incident to the development of such stadium capital improvement  
8 projects, regardless of the date the debt for such capital improvement  
9 projects was or may be incurred; ~~((+ii+))~~ (B) in any county with a  
10 population of one million five hundred thousand or more, for repayment  
11 or refinancing of bonded indebtedness incurred prior to January 1,  
12 1997, for any purpose authorized by this section or relating to stadium  
13 repairs or rehabilitation, including but not limited to the cost of  
14 settling legal claims, reimbursing operating funds, interest payments  
15 on short-term loans, and any other purpose for which such debt has been  
16 incurred if the county has created a public stadium authority to  
17 develop a stadium and exhibition center under RCW 36.102.030; or  
18 ~~((+iii+))~~ (C) in other counties, for county-owned facilities for  
19 agricultural promotion until January 1, 2009, and thereafter for any  
20 purpose authorized in this chapter.

21 (ii) A county is exempt under this subsection with respect to city  
22 revenue or general obligation bonds issued after April 1, 1991, only if  
23 such bonds mature before January 1, 2013. If any county located east  
24 of the crest of the Cascade mountains has levied the tax authorized by  
25 this section and has, prior to June 26, 1975, pledged the tax revenue  
26 for payment of principal and interest on city revenue or general  
27 obligation bonds, the county is exempt under this subsection with  
28 respect to revenue or general obligation bonds issued after January 1,  
29 2007, only if the bonds mature before January 1, 2021. Such a county  
30 may only use funds under this subsection (2)(b) for constructing or  
31 improving facilities authorized under this chapter, including county-  
32 owned facilities for agricultural promotion, and must perform an annual  
33 financial audit of organizations receiving funding on the use of the  
34 funds.

35 (iii) As used in this subsection (2)(b), "capital improvement  
36 projects" may include, but not be limited to a stadium restaurant  
37 facility, restroom facilities, artificial turf system, seating  
38 facilities, parking facilities and scoreboard and information system

1 adjacent to or within a county owned stadium, together with equipment,  
2 utilities, accessories and appurtenances necessary thereto. The  
3 stadium restaurant authorized by this subsection (2)(b) (~~shall~~) must  
4 be operated by a private concessionaire under a contract with the  
5 county.

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

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

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

22 (3) Any levy authorized by this section by a county that has  
23 (~~levied the tax authorized by this section and has, prior to June 26,~~  
24 ~~1975, either pledged the tax revenues for payment of principal and~~  
25 ~~interest on city revenue or general obligation bonds authorized and~~  
26 ~~issued pursuant to RCW 67.28.150 through 67.28.160 or has authorized~~  
27 ~~and issued revenue or general obligation bonds pursuant to the~~  
28 ~~provisions of RCW 67.28.150 through 67.28.160 shall be~~) a population  
29 of one million five hundred thousand or more is subject to the  
30 following:

31 (a) Taxes collected under this section in any calendar year before  
32 2013 in excess of five million three hundred thousand dollars (~~shall~~)  
33 may only be used as follows:

34 (i) (~~Seventy five percent from January 1, 1992, through December~~  
35 ~~31, 2000, and~~) Seventy percent from January 1, 2001, through December  
36 31, 2012, for art museums, heritage and preservation programs, cultural  
37 museums, heritage museums, the arts, and the performing arts. Moneys

1 spent under this subsection (3)(a)(i) (~~shall~~) must be used for the  
2 purposes of this subsection (3)(a)(i) in all parts of the county.

3 (ii) (~~Twenty-five percent from January 1, 1992, through December~~  
4 ~~31, 2000, and~~) Thirty percent from January 1, 2001, through December  
5 31, 2012, for the following purposes and in a manner reflecting the  
6 following order of priority: Stadium purposes as authorized under  
7 subsection (2)(b) of this section; acquisition of open space lands;  
8 youth sports activities; and tourism promotion. If all or part of the  
9 debt on the stadium is refinanced, all revenues under this subsection  
10 (3)(a)(ii) (~~shall~~) must be used to retire the debt.

11 (b) From January 1, 2013, through December 31, 2015, (~~in a county~~  
12 ~~with a population of one million or more,~~) all revenues under this  
13 section (~~shall~~) must be used to retire the debt on the stadium, or  
14 deposited in the stadium and exhibition center account under RCW  
15 43.99N.060 after the debt on the stadium is retired.

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

20 (d) (~~At least seventy percent of moneys spent under (a)(i) of this~~  
21 ~~subsection for the period January 1, 1992, through December 31, 2000,~~  
22 ~~shall be used only for the purchase, design, construction, and~~  
23 ~~remodeling of performing arts, visual arts, heritage, and cultural~~  
24 ~~facilities, and for the purchase of fixed assets that will benefit art,~~  
25 ~~heritage, and cultural organizations. For purposes of this subsection,~~  
26 ~~fixed assets are tangible objects such as machinery and other equipment~~  
27 ~~intended to be held or used for ten years or more. Moneys received~~  
28 ~~under this subsection (3)(d) may be used for payment of principal and~~  
29 ~~interest on bonds issued for capital projects. Qualifying~~  
30 ~~organizations receiving moneys under this subsection (3)(d) must be~~  
31 ~~financially stable and have at least the following:~~

- 32 (i) ~~A legally constituted and working board of directors;~~
- 33 (ii) ~~A record of artistic, heritage, or cultural accomplishments;~~
- 34 (iii) ~~Been in existence and operating for at least two years;~~
- 35 (iv) ~~Demonstrated ability to maintain net current liabilities at~~  
36 ~~less than thirty percent of general operating expenses;~~
- 37 (v) ~~Demonstrated ability to sustain operational capacity subsequent~~  
38 ~~to completion of projects or purchase of machinery and equipment; and~~

1       ~~(vi) Evidence that there has been independent financial review of~~  
2 ~~the organization.))~~ On and after January 1, 2021, revenues under this  
3 section in a county of one million five hundred thousand or more must  
4 be deposited in a special MLK workforce housing, arts and preservation,  
5 tourism, convention and trade center, and community development fund as  
6 provided in section 4 of this act.

7       (e) At least forty percent of the revenues distributed pursuant to  
8 (a)(i) of this subsection for the period January 1, 2001, through  
9 December 31, 2012, ~~((shall))~~ must be deposited in an account and  
10 ~~((shall))~~ must be used to establish an endowment. Until January 1,  
11 2013, principal in the account ((shall)) must remain permanent and  
12 irreducible. Beginning January 1, 2013, principal in the account may  
13 be used for the purposes of (a)(i) of this subsection. The earnings  
14 from investments of balances in the account may only be used for the  
15 purposes of (a)(i) of this subsection.

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

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

23       (h) As used in this section, "tourism promotion" includes  
24 activities intended to attract visitors for overnight stays, arts,  
25 heritage, and cultural events, and recreational, professional, and  
26 amateur sports events. Moneys allocated to tourism promotion in a  
27 county with a population of one million or more ~~((shall))~~ must be  
28 allocated to public entities or nonprofit organizations formed for the  
29 express purpose of tourism promotion in the county. Except for the  
30 entities in section 4(2)(c) of this act, such ((organizations shall))  
31 entities must use moneys from the taxes to promote events in all parts  
32 of the county.

33       (i) No taxes collected under this section may be used for the  
34 operation or maintenance of a public stadium that is financed directly  
35 or indirectly by bonds to which the tax is pledged. Expenditures for  
36 operation or maintenance include all expenditures other than  
37 expenditures that directly result in new fixed assets or that directly

1 increase the capacity, life span, or operating economy of existing  
2 fixed assets.

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

8 (k) If a substantial part of the operation and management of a  
9 public stadium that is financed directly or indirectly by bonds to  
10 which the tax is pledged is performed by a nonpublic entity or if a  
11 public stadium is sold that is financed directly or indirectly by bonds  
12 to which the tax is pledged, any bonds to which the tax is pledged  
13 (~~((shall))~~) must be retired. This subsection (3)(k) does not apply in  
14 respect to a public stadium under chapter 36.102 RCW transferred to,  
15 owned by, or constructed by a public facilities district under chapter  
16 36.100 RCW or a stadium and exhibition center.

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

24 (4) If a court of competent jurisdiction declares any provision of  
25 (~~((this))~~) subsection (3) of this section invalid, then that invalid  
26 provision (~~((shall-be))~~) is null and void and the remainder of this  
27 section is not affected.

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

30 (1) The legislative authority of any county may impose a sales and  
31 use tax, in addition to the tax authorized by RCW 82.14.030, upon  
32 retail car rentals within the county that are taxable by the state  
33 under chapters 82.08 and 82.12 RCW. The rate of tax (~~((shall-be))~~) is  
34 one percent of the selling price in the case of a sales tax or rental  
35 value of the vehicle in the case of a use tax. Proceeds of the tax  
36 (~~((shall))~~) may not be used to subsidize any professional sports team and  
37 (~~((shall))~~) must be used solely for the following purposes:

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

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

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

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

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

11       ~~((At least seventy-five percent of the tax imposed under this~~  
12 ~~section shall be used for the purposes of subsections (1), (2), and (4)~~  
13 ~~of this section.))~~ (2) In a county of one million five hundred thousand  
14 or more, at least seventy-five percent of the tax imposed under this  
15 section ~~((shall))~~ must be used to retire the debt on the stadium under  
16 RCW 67.28.180(2)(b)(ii), until that debt is fully retired, and at least  
17 seventy-five percent must be deposited as provided under subsection  
18 (1)(e) of this section after the debt is fully retired.

19       (3) A county with a population of one million five hundred thousand  
20 or more may not impose the tax authorized under this section beginning  
21 on the first day of the second month following the date on which: (a)  
22 The county does not impose both taxes authorized under RCW 82.14.360  
23 through December 31, 2015, and the tax authorized under RCW  
24 82.14.360(2) on or after January 1, 2016; or (b) the distribution  
25 described under section 1(3)(d) of this act is repealed, modified, or  
26 otherwise not in law.

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

29       (1) The legislative authority of a county with a population of one  
30 million five hundred thousand or more may impose a special stadium  
31 sales and use tax upon the retail sale or use within the county by  
32 restaurants, taverns, and bars of food and beverages that are taxable  
33 by the state under chapters 82.08 and 82.12 RCW. The rate of the tax  
34 ~~((shall))~~ may not exceed five-tenths of one percent of the selling  
35 price in the case of a sales tax, or value of the article used in the  
36 case of a use tax. The tax authorized under this subsection is in  
37 addition to any other taxes authorized by law and ~~((shall))~~ may not be

1 credited against any other tax imposed upon the same taxable event. As  
2 used in this section, "restaurant" does not include grocery stores,  
3 mini-markets, or convenience stores. Except as provided in subsection  
4 (6) of this section, a county may not impose the tax authorized in this  
5 subsection after December 31, 2015.

6 (2) The legislative authority of a county with a population of one  
7 million five hundred thousand or more may impose a special stadium  
8 sales and use tax upon retail car rentals within the county that are  
9 taxable by the state under chapters 82.08 and 82.12 RCW. Through  
10 December 31, 2020, the rate of the tax (~~shall~~) may not exceed two  
11 percent of the selling price in the case of a sales tax, or rental  
12 value of the vehicle in the case of a use tax. Beginning January 1,  
13 2021, the rate of the tax may not exceed one percent of the selling  
14 price in the case of a sales tax, or rental value of the vehicle in the  
15 case of a use tax. The tax imposed under this subsection is in  
16 addition to any other taxes authorized by law and (~~shall~~) may not be  
17 credited against any other tax imposed upon the same taxable event.

18 (3)(a) Except as provided in (b) of this subsection, the revenue  
19 from the taxes imposed under the authority of this section (~~shall~~)  
20 must be used for the purpose of principal and interest payments on  
21 bonds, issued by the county, to acquire, construct, own, remodel,  
22 maintain, equip, reequip, repair, and operate a baseball stadium.  
23 Revenues from the taxes authorized in this section may be used for  
24 design and other preconstruction costs of the baseball stadium until  
25 bonds are issued for the baseball stadium. The county (~~shall~~) must  
26 issue bonds, in an amount determined to be necessary by the public  
27 facilities district, for the district to acquire, construct, own, and  
28 equip the baseball stadium. The county (~~shall have~~) has no  
29 obligation to issue bonds in an amount greater than that which would be  
30 supported by the tax revenues under this section, RCW 82.14.0485, and  
31 36.38.010(4) (a) and (b). If the revenue from the taxes imposed under  
32 the authority of this section exceeds the amount needed for such  
33 principal and interest payments in any year, the excess (~~shall~~) must  
34 be used solely:

35 ((+a)) (i) For early retirement of the bonds issued for the  
36 baseball stadium; and

37 ((+b)) (ii) If the revenue from the taxes imposed under this  
38 section exceeds the amount needed for the purposes in (a) of this



1 subsection in any year, the excess (~~shall~~) must be placed in a  
2 contingency fund which may only be used to pay unanticipated capital  
3 costs on the baseball stadium, excluding any cost overruns on initial  
4 construction.

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

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

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

14 (~~(6) ((The taxes imposed under this section shall expire when the~~  
15 ~~bonds issued for the construction of the baseball stadium are retired,~~  
16 ~~but not later than twenty years after the taxes are first collected.))~~  
17 A county may not impose either tax authorized under this section  
18 beginning on the first day of the second month following the date on  
19 which: (a) The distribution into a special MLK workforce housing, arts  
20 and preservation, tourism promotion facilities, and community  
21 development fund as provided in section 2(1)(e) of this act is  
22 repealed, modified, or otherwise not in law; or (b) the distribution  
23 described under section 1(3)(d) of this act is repealed, modified, or  
24 otherwise not in law.

25 NEW SECTION. Sec. 4. A new section is added to chapter 67.28 RCW  
26 to read as follows:

27 (1) As provided in subsection (2) of this section, revenue  
28 deposited in a special MLK workforce housing, arts and preservation,  
29 tourism, convention and trade center, and community development fund,  
30 as provided in RCW 67.28.180(3)(d), 82.14.049, and 82.14.360, must be  
31 used only for affordable workforce housing; the expansion,  
32 construction, repair, or maintenance of a convention and trade center;  
33 art museums, cultural museums, heritage museums, and heritage and  
34 preservation programs; the arts; the performing arts; other capital or  
35 operating programs that promote tourism and attract tourists to the  
36 county; and community development.

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

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

8       (ii) Beginning with calendar year 2021, 32.5 percent of the  
9 revenues described under RCW 67.28.180(3)(d) must be used for the  
10 purposes of (a)(i) of this subsection;

11       (b)(i) Through calendar year 2020, four million dollars each year  
12 for distributions to nonprofit organizations or public housing  
13 authorities for affordable housing within one-half of a mile of a  
14 transit station, as described under RCW 9.91.025;

15       (ii) Beginning with calendar year 2021, 32.5 percent of the  
16 revenues described under RCW 67.28.180(3)(d) must be used for the  
17 purposes of (b)(i) of this subsection;

18       (iii) At least forty percent of the funds in this subsection (2)(b)  
19 must be used for the purposes of (b)(i) of this subsection in cities  
20 with a population of less than six hundred thousand and at least forty  
21 percent of the funds must be used for purposes of (b)(i) of this  
22 subsection in a city with a population greater than six hundred  
23 thousand; and

24       (iv) At least five percent of the funds used in this subsection  
25 (2)(b) must be used for services for homeless youth throughout the  
26 county;

27       (c) Beginning in calendar year 2012 through calendar year 2016:

28       (i) Five hundred thousand dollars annually must be used for the  
29 Pioneer Square-International District community preservation and  
30 development authority under RCW 43.167.060 for projects requested by  
31 the community preservation and development authority and approved by  
32 the county legislative authority. The purpose of the projects must be  
33 for historic preservation, economic revitalization, or capital or  
34 operating programs that promote tourism and attract tourists to the  
35 county. The county must contract with the Pioneer Square-International  
36 District community preservation and development authority to perform  
37 these services; and

(ii) Five hundred thousand dollars annually must be used for Seattle Southside Visitor Services for programs that promote tourism and attract tourists to the county. The county must contract with Seattle Southside Visitor Services to perform these services; and

(d) The remaining distributions must be for:

(i) An amount that supports exactly one hundred fifty million dollars to the construction, expansion, or repair of property owned by a public facilities district created under chapter 36.100 RCW to operate a convention and trade center transferred from a public nonprofit corporation under RCW 36.100.230(1); and

(ii) Capital or operating programs that promote tourism and attract tourists to the county.

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

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

(a) "Affordable workforce housing" means housing for a single person, family, or unrelated persons living together whose income is between thirty percent and eighty percent of the median income, adjusted for household size, for the county where the housing is located.

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

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

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

(1) Any county may by ordinance enacted by its county legislative authority, levy and fix a tax of not more than one cent on twenty cents or fraction thereof to be paid for county purposes by persons who pay

1 an admission charge to any place, including a tax on persons who are  
2 admitted free of charge or at reduced rates to any place for which  
3 other persons pay a charge or a regular higher charge for the same or  
4 similar privileges or accommodations; and require that one who receives  
5 any admission charge to any place (~~((shall))~~) must collect and remit the  
6 tax to the county treasurer of the county(~~((:—PROVIDED,))~~). However, no  
7 county (~~((shall))~~) may impose such tax on persons paying an admission to  
8 any activity of any elementary or secondary school or any public  
9 facility of a public facility district under chapter 35.57 or 36.100  
10 RCW for which a tax is imposed under RCW 35.57.100 or 36.100.210.

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

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

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

1 (a) Not more than one cent on twenty cents or fraction thereof, to  
2 be used for the purpose of paying the principal and interest payments  
3 on bonds issued by a county to construct a baseball stadium as defined  
4 in RCW 82.14.0485. If the revenue from the tax exceeds the amount  
5 needed for that purpose, the excess ~~((shall))~~ must be placed in a  
6 contingency fund which ~~((may only))~~ must be used ~~((to pay unanticipated~~  
7 ~~capital costs on the baseball stadium, excluding any cost overruns on~~  
8 ~~initial construction))~~ exclusively by the public facilities district to  
9 fund repair, reequipping, and capital improvement of the baseball  
10 stadium; and

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

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

1 the bonds issued for the construction of the stadium and exhibition  
2 center are retired, the tax authorized under this section (~~((shall be))~~)  
3 is used exclusively to fund repair, reequipping, and capital  
4 improvement of the stadium and exhibition center. The tax under this  
5 subsection may be levied upon the first use of any part of the stadium  
6 and exhibition center but (~~((shall))~~) may not be collected at any  
7 facility already in operation as of July 17, 1997.

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

10 (1) A public facility district may levy and fix a tax on any  
11 vehicle parking charges imposed at any parking facility that is owned  
12 or leased by the public facility district as part of a regional center,  
13 as defined in RCW 35.57.020, or a baseball stadium, as defined in RCW  
14 82.14.0485. No county (~~((or))~~), city, or town within which the regional  
15 center or baseball stadium is located may impose a tax of the same or  
16 similar kind on any vehicle parking charges at the facility.

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

20 (3) The tax authorized under this section (~~((shall))~~) must be at the  
21 rate of not more than ten percent. The tax authorized by this section  
22 with respect to a parking facility associated with a baseball stadium  
23 must be used exclusively to fund repair, reequipping, and capital  
24 improvement of the baseball stadium, and is not subject to the  
25 requirements of RCW 36.100.010(4)."

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By Committee on Ways & Means

26 On page 1, line 3 of the title, after "development;" strike the  
27 remainder of the title and insert "amending RCW 67.28.180, 82.14.049,  
28 82.14.360, 36.38.010, and 36.100.220; and adding a new section to

EFFECT: (1) The 2% rental car tax is reduced to 1% in 2021.

(2) The distributions to arts and culture and to affordable housing after 2021 is reduced from 37.5% to 32.5%.

(3) The distribution to the pioneer square/international district CPDA is reduced from \$1 million per year indefinitely to \$500,000 per year for 5 years.

(4) \$500,000 per year for 5 years is distributed for south King county tourism.

(5) Funding for affordable workplace housing must be at least 40% in Seattle and 40% in the rest of the county.

(6) 5% of the funding for housing must go to services for homeless youth.

--- END ---