



KING COUNTY

1200 King County Courthouse
516 Third Avenue
Seattle, WA 98104

Signature Report

April 2, 2012

Ordinance 17291

Proposed No. 2012-0086.2

Sponsors McDermott

1 AN ORDINANCE relating to excise taxes; amending
2 Ordinance 384, Sections 1, 2 and 7, and K.C.C. 4.28.010,
3 Ordinance 6596, Sections 1, 2 and 10, as amended, and
4 K.C.C. 4.28.015, Ordinance 8325, Section 1, as amended,
5 and K.C.C. 4.28.016, Ordinance 10454, Sections 1 and 2,
6 and K.C.C. 4.28.017, Ordinance 12807, Section 2, and
7 K.C.C. 4.28.022, Ordinance 14003, Section 2, and K.C.C.
8 4.28.025, Ordinance 384, Section 3, as amended, and
9 K.C.C. 4.28.030, Ordinance 384, Section 4, as amended,
10 and K.C.C. 4.28.040, Ordinance 15582, Section 4, and
11 K.C.C. 4.29.020, Ordinance 15756, Section 4, and K.C.C.
12 4.29.040, Metro Resolution 3776, Section 4, as amended,
13 and K.C.C. 4.30.010, Ordinance 15949, Section 5, as
14 amended, and K.C.C. 4.33.030, Ordinance 15949, Section
15 6, and K.C.C. 4.33.040, Ordinance 15949, Section 7, and
16 K.C.C. 4.33.050, Ordinance 12615, Section 2, and K.C.C.
17 4.31.010, Ordinance 12807, Section 4, as amended, and
18 K.C.C. 4.31.020, Ordinance 12807, Section 5, as amended,
19 and K.C.C. 4.31.030, Ordinance 6110, Section 5, as

20 amended, and K.C.C. 4.32.030, Ordinance 6110, Section 7,
21 and K.C.C. 4.32.050, Ordinance 6875, Section 2, as
22 amended, and K.C.C. 4.34.020, Ordinance 11589, Section
23 4, as amended, and K.C.C. 4.34.045, Ordinance 12076,
24 Section 48, and K.C.C. 4.42.090, Ordinance 9279, Section
25 11, and K.C.C. 4.42.110 and Ordinance 12807, Sections 6
26 and 7, and K.C.C. 4.42.122, adding a new section to K.C.C.
27 chapter 2.49, adding new chapters to K.C.C. Title 4A,
28 adding a new chapter to K.C.C. Title 2, recodifying K.C.C.
29 4.28.010, K.C.C. 4.28.015, K.C.C. 4.28.016, K.C.C.
30 4.28.017, K.C.C. 4.28.022, K.C.C. 4.28.025, K.C.C.
31 4.28.030, K.C.C. 4.28.040, K.C.C. 4.28.045, K.C.C.
32 4.28.060, K.C.C. 4.29.011, K.C.C. 4.29.020, K.C.C.
33 4.29.030, K.C.C. 4.29.040, K.C.C. 4.30.010, K.C.C.
34 4.33.020, K.C.C. 4.33.030, K.C.C. 4.33.040, K.C.C.
35 4.33.050, K.C.C. 4.33.060, K.C.C. 4.31.010, K.C.C.
36 4.31.020, K.C.C. 4.31.030, K.C.C. 4.32.010, K.C.C.
37 4.32.012, K.C.C. 4.32.020, K.C.C. 4.32.030, K.C.C.
38 4.32.040, K.C.C. 4.32.050, K.C.C. 4.34.010, K.C.C.
39 4.34.020, K.C.C. 4.32.030, K.C.C. 4.34.040, K.C.C.
40 4.34.045, K.C.C. 4.34.050, K.C.C. 4.42.025, K.C.C.
41 4.42.090, K.C.C. 4.42.110 and K.C.C. 4.42.122,
42 decodifying K.C.C. 4.28.020, K.C.C. 4.28.050, K.C.C.

43 4.28.055, K.C.C. 4.29.010 and K.C.C. 4.33.010 and
44 repealing Ordinance 12000, Section 3, and K.C.C.
45 4.28.018, Ordinance 12000, Section 4, and K.C.C. 4.28.019
46 and Ordinance 9279, Section 2, as amended, and K.C.C.
47 4.42.020.

48 PREAMBLE:

49 The existing code on revenue and fiscal regulation, K.C.C. Title 4, was
50 created for the most part in the 1970s and 1980s, though some provisions
51 date back to at least the 1940s. Since the creation of K.C.C. Title 4, the
52 title has been subject to many amendments each year. The cumulative
53 effect of these amendments has been to create ambiguities and conflicts
54 within the title, which make it difficult to apply the code effectively and
55 predictably. The council determines that a new title on revenue and fiscal
56 regulation, K.C.C. Title 4A, should be created, and material related to
57 revenue and fiscal matters be codified in that title, and all other material in
58 K.C.C. Title 4 that is not appropriate to be codified K.C.C. Title 4A
59 should be codified in the appropriate titles.

60 BE IT ORDAINED BY THE COUNCIL OF KING COUNTY:

61 SECTION 1. There is hereby established a new chapter in K.C.C. Title 4A. The
62 new chapter shall contain K.C.C. 4.28.010, as recodified by this ordinance, K.C.C.
63 4.28.015, as recodified by this ordinance, K.C.C. 4.28.016, as recodified by this
64 ordinance, K.C.C. 4.28.017, as recodified by this ordinance, K.C.C. 4.28.022, as
65 recodified by this ordinance, K.C.C. 4.28.025, as recodified by this ordinance, K.C.C.

66 4.28.030, as recodified by this ordinance, K.C.C. 4.28.040, as recodified by this
67 ordinance, K.C.C. 4.28.045, as recodified by this ordinance, K.C.C. 4.28.060, as
68 recodified by this ordinance, K.C.C. 4.29.011, as recodified by this ordinance, K.C.C.
69 4.29.020, as recodified by this ordinance, K.C.C. 4.29.030, as recodified by this
70 ordinance, K.C.C. 4.29.040, as recodified by this ordinance, K.C.C. 4.30.010, as
71 recodified by this ordinance, K.C.C. 4.33.020, as recodified by this ordinance, K.C.C.
72 4.33.030, as recodified by this ordinance, and K.C.C. 4.33.040, as recodified by this
73 ordinance.

74 SECTION 2. K.C.C. 4.28.010, as amended by this ordinance, is hereby
75 recodified as a new section in the new chapter established in section 1 of this ordinance.

76 SECTION 3. Ordinance 384, Sections 1, 2 and 7, and K.C.C. 4.28.010 are each
77 hereby amended to read as follows:

78 A. There is hereby levied a sales or use tax, as the case may be, upon every
79 taxable event, as defined in RCW 82.14.020, occurring within the county (~~of King~~).
80 The tax shall be imposed upon and collected from those persons from whom the state
81 sales or use tax is collected (~~(pursuant to RCW)~~) in accordance with chapters 82.08 and
82 82.12 RCW.

83 B. The rate of the tax imposed by ~~((S))~~ subsection A. of this section shall be one-
84 half of one percent of the selling price or value of the article used, as the case may be.

85 ~~((C. This section shall take effect April 1, 1970.))~~

86 SECTION 4. K.C.C. 4.28.015, as amended by this ordinance, is hereby
87 recodified as a new section in the new chapter established in section 1 of this ordinance.

88 SECTION 5. Ordinance 6596, Sections 1, 2 and 10, as amended, and K.C.C.
89 4.28.015 are each hereby amended to read as follows:

90 A. There is hereby levied an additional sales or use tax, as the case may be,
91 ~~((f))~~as authorized by ~~((laws of 1982, 1st ex. sess., chap. 49 sec. 17(2) and))~~ RCW
92 82.14.030(2)(~~3~~), upon every taxable event, as therein provided, occurring within
93 ~~((King))~~ the ~~((C))~~ county. The tax shall be imposed upon and collected from those
94 persons from whom the state sales or use tax is collected ~~((pursuant to))~~ under chapters
95 82.08 and 82.12 RCW.

96 B. The rate of the additional tax imposed by ~~((S))~~ subsection A. of this section
97 shall be one-half of one percent of the selling price or value of the article used, as the
98 case may be.

99 ~~((C. This section shall take effect April 1, 1988.))~~

100 SECTION 6. K.C.C. 4.28.016, as amended by this ordinance, is hereby
101 recodified as a new section in the new chapter established in section 1 of this ordinance.

102 SECTION 7. Ordinance 8325, Section 1, as amended, and K.C.C. 4.28.016 are
103 each hereby amended to read as follows:

104 A. There is hereby levied an additional sales or use tax, as the case may be, as
105 authorized by ~~((laws of 1993, 1st special sess. chap. 21, sec. 6, and))~~ RCW 82.14.340,
106 that shall be collected from those persons who are taxable by the state ~~((pursuant to))~~
107 under chapters 82.08 and 82.12 RCW upon the occurrence of any taxable event within
108 ~~((King))~~ the ~~((C))~~ county. ~~((This section shall take effect January 1, 1994. The tax shall~~
109 ~~take effect upon January 1, 1994.))~~ The moneys received from ~~((such))~~ the tax shall be
110 expended exclusively for criminal justice purposes and shall not be used to replace or

111 supplant existing funding ~~((pursuant to))~~ under the restrictions on the use of these funds
112 in RCW 82.14.340.

113 B. The rate of the additional tax imposed by ~~((S))~~ subsection A. of this section
114 shall be one-tenth of one percent of the selling price or value of the article used, as the
115 case may be.

116 SECTION 8. K.C.C. 4.28.017, as amended by this ordinance, is hereby
117 recodified as a new section in the new chapter established in section 1 of this ordinance.

118 SECTION 9. Ordinance 10454, Sections 1 and 2, and K.C.C. 4.28.017 are each
119 hereby amended to read as follows:

120 A. There is hereby levied a sales or use tax, as the case may be, in addition to the
121 tax authorized by RCW 82.14.030, upon retail car rentals within ~~((King))~~ the ((C)) county
122 that are taxable by the state under chapters 82.08 and 82.12 RCW. The rate of the tax
123 shall be one percent of the selling price in the case of a sales tax or rental value of the
124 vehicle in the case of a use tax. "Rental car" means a passenger car, as defined in RCW
125 46.04.382, that is used solely by a rental car business for rental to others, without a driver
126 provided by the rental car business, for periods of not more than thirty consecutive days.
127 "Rental car" does not include vehicles rented or loaned to customers by automotive repair
128 business while the customer's vehicle is under repair and vehicles licensed and operated
129 as taxicabs.

130 B. Twenty-five percent of the car rental sales and use tax collections shall be
131 deposited in the ~~((Y))youth ((S))sports ((F))facilities ((G))grant ((F))fund.~~ ~~((Monies~~
132 ~~contained))~~ Moneys in the ~~((Y))youth ((S))sports ((F))facilities ((G))grant ((F))fund~~
133 ~~((can))~~ shall only be expended for youth sports facilities. The remaining seventy-five

134 percent of the rental sales and use tax collections shall be deposited in the ~~((S))~~ stadium
135 ~~((O))~~ operating fund and ~~((ean))~~ shall only be expended for the financing of stadium
136 capital facilities. Proceeds of this tax shall not be used to subsidize any professional
137 sports team. The proceeds of this tax shall also not be used to supplant existing stadium
138 capital improvement or youth sports facilities funding sources.

139 SECTION 10. Ordinance 12000, Section 3, and K.C.C. 4.28.018 and Ordinance
140 12000, Section 4, and K.C.C. 4.28.019 are each hereby repealed.

141 SECTION 11. K.C.C. 4.28.020 is hereby decodified.

142 SECTION 12. K.C.C. 4.28.022, as amended by this ordinance, is hereby
143 recodified as a new section in the new chapter established in section 1 of this ordinance.

144 SECTION 13. Ordinance 12807, Section 2, and K.C.C. 4.28.022 are each hereby
145 amended to read as follows:

146 There is hereby imposed a special stadium and exhibition center sales and use tax
147 as authorized by ~~((Referendum 48, sec. 204))~~ RCW 82.14.0494 and chapter 82.14 RCW,
148 as amended, with a rate equal to 0.016 percent of the selling price in the case of a sales
149 tax or value of the article used in the case of a use tax, for collection beginning on the
150 earliest allowable date consistent with the requirements of state law. The tax imposed by
151 this section shall be in addition to all other taxes authorized by law, and shall be collected
152 from those persons who are taxable by the state ~~((pursuant to))~~ under chapters 82.08 and
153 82.12 RCW upon the occurrence of any taxable event within ~~((King))~~ the ~~((C))~~ county.
154 The tax imposed under this section shall be deducted from the amount of tax otherwise
155 required to be collected or paid over to the Washington ~~((S))~~ state Department of Revenue
156 under chapter 82.08 or 82.12 RCW. The tax imposed under this section shall be

157 transferred and deposited in accordance with ~~((Referendum 48, sec. 204 (3)))~~ RCW
158 82.14.0494, and shall expire as provided in ~~((Referendum 48, sec. 204 (5)))~~ RCW
159 82.14.0494.

160 SECTION 14. K.C.C. 4.28.025, as amended by this ordinance, is hereby
161 recodified as a new section in the new chapter established in section 1 of this ordinance.

162 SECTION 15. Ordinance 14003, Section 2, and K.C.C. 4.28.025 are each hereby
163 amended to read as follows:

164 A. For the purpose of providing funding for the operation, maintenance and
165 capital needs of King County Metro public transportation, an additional sales and use tax
166 of two-tenths of one percent is hereby levied, fixed and imposed ~~((effective April 1,~~
167 ~~2001))~~ on all taxable events within ~~((King))~~ the ~~((C))~~ county as defined in chapter 82.08,
168 82.12 or 82.14 RCW except as provided in subsection B₂ of this section. The tax shall be
169 imposed upon and collected from those persons from whom sales tax or use tax is
170 collected ~~((pursuant to))~~ under chapter 82.08 or 82.14 RCW, and shall be so collected
171 ~~((commencing April 1, 2001,))~~ at the rate of two-tenths of one percent of the selling price
172 ~~((f))~~ in the case of a sales tax~~((s))~~, or value of the article used ~~((f))~~ in the case of a use
173 tax~~((s))~~. This additional sales and use tax shall be in addition to all other existing sales
174 and use taxes, including the six-tenths of one percent public transportation sales and use
175 taxes currently imposed by the county ~~((pursuant to))~~ under RCW 82.14.045.

176 B. The tax imposed in subsection A₂ of this section shall not apply to sales of
177 lodging by a person or entity that is subject to the tax imposed in RCW 67.40.090 and to
178 the county tax imposed under RCW 67.28.180.

179 SECTION 16. K.C.C. 4.28.030, as amended by this ordinance, is hereby
180 recodified as a new section in the new chapter established in section 1 of this ordinance.

181 SECTION 17. Ordinance 384, Section 3, as amended, and K.C.C. 4.28.030 are
182 each hereby amended to read as follows:

183 The administration and collection of the taxes imposed by this chapter shall be in
184 accordance with ~~((the provisions of))~~ RCW 82.14.050.

185 SECTION 18. K.C.C. 4.28.040, as amended by this ordinance, is hereby
186 recodified as a new section in the new chapter established in section 1 of this ordinance.

187 SECTION 19. Ordinance 384, Section 4, as amended, and K.C.C. 4.28.040 are
188 each hereby amended to read as follows:

189 There shall be allowed against the taxes imposed by this chapter, a credit for the
190 full amount of any city sales or use tax imposed upon the same taxable event, as defined
191 in RCW 82.14.020 and ~~((RCW))~~ 82.14.030 upon which a tax is imposed by this chapter.

192 SECTION 20. K.C.C. 4.28.045 is hereby recodified as a new section in the new
193 chapter established in section 1 of this ordinance.

194 SECTION 21. K.C.C. 4.28.050 and K.C.C. 4.28.055 are each hereby decodified.

195 SECTION 22. K.C.C. 4.28.060 is hereby recodified as a new section in the new
196 chapter established in section 1 of this ordinance.

197 SECTION 23. K.C.C. 4.29.010 is hereby decodified.

198 SECTION 24. K.C.C. 4.29.011 is hereby recodified as a new section in the new
199 chapter established in section 1 of this ordinance.

200 SECTION 25. K.C.C. 4.29.020, as amended by this ordinance, is hereby
201 recodified as a new section in the new chapter established in section 1 of this ordinance.

202 SECTION 26. Ordinance 15582, Section 4, and K.C.C. 4.29.020 are each hereby
203 amended to read as follows:

204 The proceeds from the tax imposed under K.C.C. 4.29.011, as recodified by this
205 ordinance, shall, for the initial ten-year period following voter approval of the proposition
206 in Ordinance 15582 Section 5, be used for the operation, maintenance and capital needs
207 of King County Metro public transportation in the manner described in Attachment A to
208 Ordinance 15582, titled "Improvements Funded by Transit Now." After the initial ten-
209 year period or in the event that the county, by an ordinance adopted by a supermajority of
210 at least six affirmative votes of the county council, finds that, due to either changed
211 conditions, insufficient revenue or force majeure events, any of the services and facilities
212 described in the plan are either impractical or would provide less public transportation
213 benefit than other alternatives, the county may in its discretion use the proceeds for any
214 other public transportation purpose consistent with the King County Code and King
215 County Metro transit policies and goals. For the purposes of this section, "tax proceeds"
216 means the principal amount of funds raised by the additional sales and use tax authorized
217 by ~~((this chapter))~~ K.C.C. 4.29.011, as recodified by this ordinance, and any interest
218 earnings on the funds.

219 SECTION 27. K.C.C. 4.30.010, as amended by this ordinance, is hereby
220 recodified as a new section in the new chapter established in section 1 of this ordinance.

221 SECTION 28. Metro Resolution 3776, Section 4, as amended, and K.C.C.
222 4.30.010 are each hereby amended to read as follows:

223 The proceeds from the levy of an additional two-tenths of one percent sales and
224 use tax shall be used as follows: seventy-five percent ~~((75%))~~ thereof shall be used for

225 capital purposes and twenty-five percent (~~((25%))~~) thereof shall be used for operations.
226 The proceeds available for capital purposes shall be placed in a capital account subject
227 only to annual appropriations by the council.

228 SECTION 29. Sections 32 and 34 of this ordinance expire January 1, 2017.

229 SECTION 30. K.C.C. 4.33.010 is hereby decodified.

230 SECTION 31. K.C.C. 4.33.020 is hereby recodified as a new section in the new
231 chapter established in section 1 of this ordinance.

232 SECTION 32. K.C.C. 4.33.030, as amended by this ordinance, is hereby
233 recodified as a new section in the new chapter established in section 1 of this ordinance.

234 SECTION 33. Ordinance 15949, Section 5, as amended, and K.C.C. 4.33.030 are
235 each hereby amended to read as follows:

236 A. The moneys collected under K.C.C. 4.33.020, as recodified by this ordinance,
237 shall be used solely for the purpose of providing for the operation or delivery of new or
238 expanded chemical dependency or mental health treatment programs and services and for
239 the operation or delivery of new or expanded therapeutic court programs and services,
240 except a portion of the proceeds may be spent as authorized by RCW 82.14.460(4), as it
241 exists on October 11, 2009, and subsection B. of this section. For the purposes of this
242 section, "programs and services" includes, but is not limited to, treatment services, case
243 management, and housing that are a component of a coordinated chemical dependency or
244 mental health treatment program or service.

245 B. The proceeds of the tax authorized and imposed under K.C.C. 4.33.020, as
246 recodified by this ordinance, may not be used to supplant existing funding for these
247 purposes, except as authorized by RCW 82.14.460(4), as it exists on October 11, 2009,

248 though nothing in this section shall be interpreted to prohibit the use of moneys collected
249 under this section for the replacement of lapsed federal funding previously provided for
250 the operation or delivery of services and programs as provided in this section.

251 C. For the purposes of this section, "proceeds" means the moneys raised by the
252 additional sales and use tax authorized by ~~((this chapter))~~ K.C.C. 4.33.020 and any
253 interest thereon.

254 SECTION 34. K.C.C. 4.33.040, as amended by this ordinance, is hereby
255 recodified as a new section in the new chapter established in section 1 of this ordinance.

256 SECTION 35. Ordinance 15949, Section 6, and K.C.C. 4.33.040 are each hereby
257 amended to read as follows:

258 The tax authorized and imposed under K.C.C. 4.33.020, as recodified by this
259 ordinance, shall take effect in accordance with RCW 82.14.055 and K.C.C. 4.33.050, as
260 recodified by this ordinance.

261 SECTION 36. There is hereby established a new chapter in K.C.C. Title 2. The
262 new chapter shall contain K.C.C. 4.33.050, as recodified by this ordinance, and K.C.C.
263 4.33.060, as recodified by this ordinance.

264 SECTION 37. K.C.C. 4.33.050, as amended by this ordinance, is hereby
265 recodified as a new section in the new chapter established in section 36 of this ordinance.

266 SECTION 38. Ordinance 15949, Section 7, and K.C.C. 4.33.050 are each hereby
267 amended to read as follows:

268 A. No proceeds of the tax authorized and imposed under K.C.C. 4.33.020, as
269 recodified by this ordinance, shall be provided to any contractor providing, annually,
270 more than three million dollars in mental health treatment services through the King

271 County regional support network unless that contractor has executed a binding
272 partnership agreement covering employees performing community mental health services
273 funded by public moneys with a bona fide labor organization and that:

274 1. Such an agreement has been implemented and has been in effect for at least
275 three months; and

276 2. The labor organization and provider representatives have certified to the
277 county executive that the agreement is operative with no significant deficiencies.

278 B. In the binding partnership agreement described in subsection A. of this
279 section, providers and the labor organization shall, at a minimum, commit to:

280 1. Not use any funds received for its work on contracts with the county for the
281 provision of mental health services to assist, promote or deter union organizing. For the
282 purposes of this section, "assist, promote or deter union organizing" includes any attempt
283 by an employer to influence the decision of its employees regarding whether to support or
284 oppose a labor organization that represents or seeks to represent those employees;

285 2. Provide a current roster of employees to the county regional support network,
286 including name, job title, department, work location and most recent date of hire;

287 3. Provide access to nonwork areas of provider facilities to union
288 representatives for the purpose of allowing them to communicate with staff on nonwork
289 time;

290 4. Agree to an expedited union recognition process through a National Labor
291 Relations Board consent election agreement or a community election agreement;

292 5. Agree to an expedited collective bargaining process, if a majority of
293 employees voting in an election choose union representation, that provides for interest

294 arbitration of unresolved issues four months following certification of the bargaining
295 unit;

296 6. Agree to include in such a collective bargaining agreement binding
297 arbitration of grievances and a no-strike/no-lockout clause; and

298 7. Agree to binding arbitration of disputes concerning the interpretation and
299 implementation of the partnership agreement.

300 SECTION 39. K.C.C. 4.33.060 is hereby recodified as a new section in the new
301 chapter established in section 36 of this ordinance

302 SECTION 40. There is hereby established a new chapter in K.C.C. Title 4A. The
303 new chapter shall contain K.C.C. 4.31.010, as recodified by this ordinance,
304 K.C.C.4.31.020, as recodified by this ordinance, K.C.C. 4.31.030, as recodified by this
305 ordinance, K.C.C. 4.32.010, as recodified by this ordinance, K.C.C. 4.32.012, as
306 recodified by this ordinance, K.C.C. 4.32.020, as recodified by this ordinance, K.C.C.
307 4.32.030, as recodified by this ordinance, K.C.C. 4.32.040, as recodified by this
308 ordinance, K.C.C. 4.32.050, as recodified by this ordinance, K.C.C. 4.34.010, as
309 recodified by this ordinance, K.C.C. 4.34.020, as recodified by this ordinance, K.C.C.
310 4.34.030, as recodified by this ordinance, K.C.C. 4.34.040, as recodified by this
311 ordinance, K.C.C. 4.34.045, as recodified by this ordinance, and K.C.C. 4.34.050, as
312 recodified by this ordinance.

313 SECTION 41. K.C.C. 4.31.010, as amended by this ordinance, is hereby
314 recodified as a new section in the new chapter established in section 40 of this ordinance.

315 SECTION 42. Ordinance 12615, Section 2, and K.C.C. 4.31.010 are each hereby
316 amended to read as follows:

317 There is hereby imposed, ~~((pursuant to))~~ under RCW 36.38.010, and specifically
318 RCW 36.38.010(a), a tax of not more than one cent on twenty cents or fraction thereof to
319 be paid by persons who pay an admissions charge to stadiums constructed after January
320 1, 1995, and owned by the ~~((PFD))~~ Washington state major league baseball stadium
321 public facility district, including a tax on persons who are admitted free of charge or at
322 reduced rates to any place for which other persons pay a charge or a regular higher charge
323 for the same or similar privileges or accommodations. Anyone who receives any
324 admission charge to any place shall collect and remit the tax to the treasury division of
325 the county. ~~((The term))~~ For the purposes of this section, "admissions charge" ~~((shall~~
326 ~~mean that term))~~ means "admissions charge" as defined in RCW 36.38.010(2). The
327 ~~((A))~~amount collected by the county from such a tax shall be used for the purpose of
328 paying the principal of and interest on such bonds and notes as may be issued for the
329 purpose of providing all or part of the money with which to pay the cost of acquiring,
330 designing, owning and equipping public parking facilities associated with the baseball
331 stadium, including design and other preconstruction costs and costs of issuance and sale
332 of such bonds and notes. Such taxes are pledged exclusively to the payment of such
333 bonds and notes so long as any bonds issued with respect to the baseball stadium remain
334 outstanding, and thereafter may be used for such other purposes as are permitted by RCW
335 36.38.010.

336 SECTION 43. K.C.C. 4.31.020, as amended by this ordinance, is hereby
337 recodified as a new section in the new chapter established in section 40 of this ordinance.

338 SECTION 44. Ordinance 12807, Section 4, as amended, and K.C.C. 4.31.020 are
339 each hereby amended to read as follows:

340 A. As authorized RCW 36.38.010(5), there is hereby levied and fixed a tax of
341 three and one-tenth percent on charges for admission to events in a stadium and
342 exhibition center as defined in RCW 36.102.010(9), located in ~~((King))~~ the ~~((C))~~ county
343 and owned by the Washington ~~((S))~~ state ~~((P))~~ public ~~((S))~~ stadium ~~((A))~~ authority. From
344 and after the date that the state treasurer certifies to the Washington ~~((S))~~ state ~~((P))~~ public
345 ~~((S))~~ stadium ~~((A))~~ authority and to the county that all of the bonds issued to finance the
346 stadium and exhibition center authorized under chapter 43.99N RCW are fully repaid,
347 redeemed or retired, the admissions tax shall be levied and fixed at the rate of ten percent.
348 For the purposes of this section, "charges for admission to events" means only the actual
349 admission charge, exclusive of taxes and service charges and the value of any other
350 benefit conferred by the admission, and includes a charge made for season tickets or
351 subscriptions, a cover charge or a charge made for the use of seats and tables, reserved or
352 otherwise, and other similar accommodations. Revenues collected from the tax imposed
353 in this section shall be deposited and used in accordance with RCW 36.38.010(5). The
354 tax under this section shall be levied upon the first use of any part of the stadium and
355 exhibition center but shall not be collected at any facility already in operation as of July
356 17, 1997.

357 B. To maintain consistency with charitable organization admission tax
358 exemptions allowed by the city of Seattle for the Kingdome, ~~((King))~~ the ~~((C))~~ county will
359 provide for similar exemptions from the admissions tax imposed by this section. The
360 admission tax shall not apply to any admission charge to an event that is sponsored by a
361 nonprofit organization exempt from federal income taxation under section 501(c) (3) of
362 the Internal Revenue Code when:

- 363 1. The nonprofit tax-exempt organization publicly sponsors the event,
- 364 2. The nonprofit tax-exempt organization receives the use and benefit of the
- 365 admission charges collected, and
- 366 3. The primary purpose of the event is charitable fundraising based on
- 367 reasonable documentation.
- 368 C. A person who receives payment for an admission charge on which a tax is
- 369 levied under this section, and a person who by agreement with the Washington ~~((S))~~state
- 370 ~~((P))~~public ~~((S))~~stadium ~~((A))~~authority is obligated to collect the tax, shall collect the tax
- 371 from the person making the admission payment and shall remit the tax to the state
- 372 treasurer as provided in this section. The tax imposed under this section shall be
- 373 collected from the person paying the admission charge at the time the admission charge is
- 374 paid. The person who by agreement with the Washington ~~((S))~~state ~~((P))~~public
- 375 ~~((S))~~stadium ~~((A))~~authority is obligated to collect the tax, or the person collecting the tax,
- 376 shall remit the tax to the state treasurer. Payment shall be made in monthly remittances
- 377 on or before the fifteenth day of the month next succeeding the end of the monthly period
- 378 in which the tax is collected or received and accompanied by such reports as the state
- 379 treasurer requires. Payment or remittance of the tax collected may be made by check
- 380 unless payment or remittance is otherwise required by the state ~~((t))~~Treasurer, but
- 381 payment by check does not relieve the person collecting the tax from liability for
- 382 payment and remittance of the tax to the state ~~((t))~~Treasurer unless the check is in the full
- 383 and correct amount and until the check is honored. The person required to collect the tax
- 384 under this section holds the tax in trust until the tax is remitted to the state ~~((t))~~Treasurer r
- 385 as provided in this section. If a person required to collect the tax imposed by this section

386 fails to collect the tax, or having collected the tax fails to pay the tax to the state
387 ~~((t))~~Treasurer in the manner prescribed by this section, whether the failure is the result of
388 the person's own acts or the result of acts or conditions beyond the person's control, the
389 person is personally liable to the state for the amount of the tax.

390 D. A person liable for the collection and payment of the tax imposed by this
391 section shall acquire, keep and preserve for five years all unused tickets, ticket manifests,
392 books and all other records from which can be determined the amount of admission tax
393 that the person was liable to remit under this section. All of those tickets, books and
394 records shall be open for examination and audit at all reasonable times by the ~~((King~~
395 ~~E))~~county finance ~~((department))~~ and business operations division or the state
396 ~~((t))~~Treasurer or the state ~~((t))~~Treasurer's agent.

397 E. The applicable provisions in RCW 82.32.090 through 82.32.115, and the
398 amendments to those provisions, apply with respect to the taxes imposed under this
399 section, except that, unless otherwise indicated by the context, in those provisions the
400 term "state ~~((t))~~Treasurer " is substituted for each reference made to "department,"
401 "department of revenue" and "director of the department of revenue."

402 F. If a charge is made for admission under this section, a serially numbered ticket
403 shall be furnished to the person paying the charge unless written approval has been
404 obtained from the operator of the facility owned by the Washington ~~((S))~~state ~~((P))~~public
405 ~~((S))~~stadium ~~((A))~~authority to use a turnstile or other counting device that accurately
406 counts the number of paid admissions. The established price, admission tax and total
407 price at which every such an admission ticket is sold shall be separately, conspicuously

408 and indelibly printed or written on the face or back of the part of the ticket, which is to be
409 taken up by the management of the place to which admission is gained.

410 G. For the purposes of this section, "person" includes a municipal or quasi-
411 municipal corporation.

412 SECTION 45. K.C.C. 4.31.030, as amended by this ordinance, is hereby
413 recodified as a new section in the new chapter established in section 40 of this ordinance.

414 SECTION 46. Ordinance 12807, Section 5, as amended, and K.C.C. 4.31.030 are
415 each hereby amended to read as follows:

416 A. As authorized RCW 36.38.040, there is hereby levied and fixed a tax at the
417 rate of one percent on any vehicle parking charges imposed at any parking facility that is
418 part of a stadium and exhibition center as defined in RCW 36.102.010(9), located in
419 ~~((King))~~ the ~~((C))~~ county and owned by the Washington ~~((S))~~ state ~~((P))~~ public
420 ~~((S))~~ stadium ~~((A))~~ authority. From and after the date that the state ~~((t))~~ Treasurer certifies
421 to the Washington ~~((S))~~ state ~~((P))~~ public ~~((S))~~ stadium ~~((A))~~ authority and to the county
422 that all of the bonds issued to finance the stadium and exhibition center authorized under
423 chapter 43.99N RCW are fully repaid, redeemed or retired, the parking tax shall be levied
424 and fixed at a rate of ten percent. For the purposes of this section, "vehicle parking
425 charges" means only the actual parking charges exclusive of taxes and service charges
426 and the value of any other benefit conferred. Revenues collected under this section shall
427 be deposited and used in accordance with RCW 36.38.040. The tax under this section
428 shall be levied upon the first use of any part of the stadium and exhibition center but shall
429 not be collected at any facility already in operation as of July 17, 1997.

430 B. A person who receives payment for vehicle parking charges on which a tax is
431 levied under this section, and a person who by agreement with the Washington ~~((S))~~state
432 ~~((P))~~public ~~((S))~~stadium ~~((A))~~authority is obligated to collect the tax, shall collect the tax
433 from the person making the vehicle parking charges and shall remit the tax to the state
434 ~~((t))~~Treasurer as provided in this section. The tax imposed under this section shall be
435 collected from the person paying the vehicle parking charges at the time the vehicle
436 parking charges are paid. The person who by agreement with the Washington ~~((S))~~state
437 ~~((P))~~public ~~((S))~~stadium ~~((A))~~authority is obligated to collect the tax, or the person
438 collecting the tax from the person paying the vehicle parking charges, shall remit the tax
439 to the state ~~((t))~~Treasurer. Payment shall be made in monthly remittances on or before
440 the fifteenth day of the month next succeeding the end of the monthly period in which the
441 tax is collected or received and shall be accompanied by such reports as the state
442 ~~((t))~~Treasurer requires. Payment or remittance of the tax collected may be made by
443 check unless payment or remittance is otherwise required by the state ~~((t))~~Treasurer, but
444 payment by check does not relieve the person collecting the tax from liability for
445 payment and remittance of the tax to the state ~~((t))~~Treasurer unless the check is in the full
446 and correct amount and until the check is honored. The person required to collect the tax
447 under this section holds the tax in trust until the tax is remitted to the state ~~((t))~~Treasurer
448 as provided in this section. If a person required to collect the tax imposed by this section
449 fails to collect the tax, or having collected the tax fails to pay the tax to the state
450 ~~((t))~~Treasurer in the manner prescribed by this section, whether the failure is the result of
451 the person's own acts or the result of acts or conditions beyond the person's control, the
452 person is personally liable to the state for the amount of the tax.

453 C. A person liable for the collection and payment of the tax imposed by ((this
454 chapter)) K.C.C. 4.31.010, as amended by this ordinance, K.C.C. 4.31.020, as amended
455 by this ordinance, and this section shall acquire, keep and preserve for five years all
456 records from which can be determined the amount of vehicle parking tax that the person
457 was liable to remit under this section. All of those records shall be open for examination
458 and audit at all reasonable times by the ((King-C))county finance ((department)) and
459 business operations division or the state ((t))Treasurer or the state ((t))Treasurer's agent.

460 D. The applicable provisions in RCW 82.32.090 through 82.32.115, and the
461 amendments to those provisions, apply with respect to the taxes imposed under this
462 section, except that, unless otherwise indicated by the context, in those provisions, "state
463 ((t))Treasurer " is substituted for each reference made to "department," "department of
464 revenue" and "director of the department of revenue."

465 E. For the purposes of this section, "person" includes a municipal or quasi-
466 municipal corporation.

467 SECTION 47. K.C.C. 4.32.010 and K.C.C. 4.32.012 are each hereby recodified
468 as a new section in the new chapter established in section 40 of this ordinance.

469 SECTION 48. K.C.C. 4.32.040 is hereby recodified as a new section in the new
470 chapter established in section 40 of this ordinance.

471 SECTION 49. K.C.C. 4.32.050, as amended by this ordinance, is hereby
472 recodified as a new section in the new chapter established in section 40 of this ordinance.

473 SECTION 50. Ordinance 6110, Section 7, and K.C.C. 4.32.050 are each hereby
474 amended to read as follows:

475 The tax imposed by K.C.C. 4.32.010, as recodified by this ordinance, shall
476 comply with all applicable rules, regulations, laws and court decisions regarding real
477 estate excise taxes imposed by the state under (~~RCW~~) chapter 82.45 RCW.

478 SECTION 51. K.C.C. 4.34.010 is hereby recodified as a new section in the new
479 chapter established in section 40 of this ordinance.

480 SECTION 52. K.C.C. 4.34.020, as amended by this ordinance, is hereby
481 recodified as a new section in the new chapter established in section 40 of this ordinance.

482 SECTION 53. Ordinance 6875, Section 2, as amended, and K.C.C. 4.34.020 are
483 each hereby amended to read as follows:

484 A. The rate of the tax imposed by K.C.C. 4.34.010.A., as recodified by this
485 ordinance, shall be seventy cents per month per switched access line.

486 B. The rate of the tax imposed by K.C.C. 4.34.010.B., as recodified by this
487 ordinance, shall be seventy cents per month per radio access line.

488 C. The rate of the tax imposed by K.C.C. 4.34.010.C. as recodified by this
489 ordinance, shall be seventy cents per month per interconnected voice over Internet
490 protocol service line.

491 SECTION 54. K.C.C. 4.34.030 and K.C.C. 4.34.040 are each hereby recodified
492 as a new section in the new chapter established in section 40 of this ordinance.

493 SECTION 55. K.C.C. 4.34.045, as amended by this ordinance, is hereby
494 recodified as a new section in the new chapter established in section 40 of this ordinance.

495 SECTION 56. Ordinance 11589, Section 4, as amended, and K.C.C. 4.34.045 are
496 each hereby amended to read as follows:

497 This section applies only to taxes imposed by ~~((this chapter))~~ K.C.C. 4.34.010 and
498 collected by the county. In the event that the tax or any portion thereof imposed by
499 K.C.C. 4.34.010.B. as recodified by this ordinance, is ordered to be refunded by final
500 judgment of a court of record, the county shall, upon presentation of a certified copy of
501 the final judgment, pay to each radio communications service company the portion of the
502 ordered refund attributable to tax collected by the company, in trust for the benefit of end
503 users from whom the tax was collected. Each company is required to promptly remit to
504 each end user who paid tax for which refund is ordered the duly allocable portion of the
505 refund held in trust. To the extent end users entitled to refund cannot be identified or
506 located by the company with exercise of due diligence within three months of the date
507 refund is received in trust by the company, the company shall return the undistributed
508 trust funds and accumulations to the county, together with the last known name and
509 address of each person entitled thereto, and the portion to which each is entitled.

510 SECTION 57. K.C.C. 4.34.050 is hereby recodified as a new section in the new
511 chapter established in section 48 of this ordinance.

512 SECTION 58. Ordinance 9279, Section 2, as amended, and K.C.C. 4.42.020 are
513 each hereby repealed.

514 SECTION 59. K.C.C. 4.42.025 is hereby recodified as a new section in K.C.C.
515 chapter 2.49.

516 SECTION 60. K.C.C. 4.42.090, as amended by this ordinance, is hereby
517 recodified as a new chapter in K.C.C. Title 2.

518 SECTION 61. Ordinance 12076, Section 48, and K.C.C. 4.42.090 are each
519 hereby amended to read as follows:

520 There is hereby created the King County ~~((H))~~hotel-~~((M))~~motel ~~((S))~~special
521 ~~((S))~~support ~~((P))~~program.

522 A. The ~~((H))~~hotel-~~((M))~~motel ~~((S))~~special ~~((S))~~support program shall be
523 administered by the ~~((director))~~ manager of the ~~((department of))~~ finance and business
524 operations division under the direction of the executive and in accordance with guidelines
525 and policies established by the council.

526 B. ~~((From January 1, 1992 through December 31, 2000, twenty five percent, and~~
527 ~~from January 1, 2001 t))~~Through December 31, 2012, thirty percent, of all excess hotel-
528 motel tax revenues collected by the county under ~~((the provisions of))~~ RCW
529 67.28.180(3)(a), as amended, shall be allocated to the ~~((H))~~hotel-~~((M))~~motel ~~((S))~~special
530 ~~((S))~~support ~~((P))~~program and shall be used for the following purposes and in a manner
531 reflecting the following order of priority: ~~((S))~~stadium capital improvements, acquisition
532 of open space lands, youth sports activities and tourism promotion.

533 C. For the purposes of this section, "~~((S))~~stadium capital improvements" include,
534 but are not limited to, a stadium restaurant facility operated by a private concessionaire
535 under a contract with the county; restroom facilities; artificial turf system; seating
536 facilities; parking facilities; and a scoreboard and information system adjacent to or
537 within a county-owned stadium, together with equipment, utilities, accessories and
538 appurtenances necessary thereto.

539 D. For the purposes of this section, "tourism promotion" includes activities
540 intended to attract visitors for overnight stays, arts, heritage~~((;))~~ and cultural events, and
541 recreational, professional~~((;))~~ and amateur sports events. ~~((Monies))~~ Moneys distributed
542 for tourism promotion shall be in addition to and may not be used to replace or supplant

543 any other funding by the county. Eligible applicants shall only include nonprofit
544 organizations formed for the express purpose of tourism promotion in the county. Such
545 organizations shall use (~~monies~~) moneys distributed under this section to promote
546 events in all parts of the county.

547 E. There shall be written guidelines and procedures for allocating funds under
548 this section. The guidelines shall be written at the direction of the executive and shall be
549 approved by the council.

550 SECTION 62. There is hereby established a new chapter in K.C.C. Title 4A. The
551 new chapter shall K.C.C. 4.42.110, as recodified by this ordinance, and K.C.C. 4.42.122,
552 as recodified by this ordinance.

553 SECTION 63. K.C.C. 4.42.110, as amended by this ordinance, is hereby
554 recodified as a new section in the new chapter established in section 62 of this ordinance.

555 SECTION 64. Ordinance 9279, Section 11, and K.C.C. 4.42.110 are each hereby
556 amended to read as follows:

557 All programs and projects funded under this chapter shall comply with Section
558 504 of the Federal Rehabilitation Act of 1973, 29 U.S.C. Sec. 794, as amended, and abide
559 by current affirmative action laws and ordinances.

560 SECTION 65. K.C.C. 4.42.122, as amended by this ordinance, is hereby
561 recodified as a new section in the new chapter established in section 62 of this ordinance.

562 SECTION 66. Ordinance 12807, Sections 6 and 7, and K.C.C. 4.42.122 are each
563 hereby amended to read as follows:

564 A. Refinancing of Kingdome debt and dedication of hotel-motel tax revenue. It
565 is the intent of the County to issue bonds to repay or refinance all or a portion of the

566 existing bonded debt on the Kingdome, including but not limited to roof repairs, claims,
567 and related costs. Such bonds, to be approved by future ordinance, shall be limited to tax
568 general obligation bonds to which the county will also pledge the hotel-motel tax
569 authorized by ~~((chapter 67.28))~~ RCW 67.28.180, as amended by Referendum 48 sec. 501.
570 Revenues received from such tax from January 1, 2013, through December 31, 2015, in
571 excess of the amount required for this purpose shall be transferred to the stadium and
572 exhibition center account ~~((pursuant to Referendum 48 sec. 501 (3)(b)))~~ under RCW
573 67.28.180(3)(b).

574 B. Pledge to maintain and continue taxes. The county hereby pledges to maintain
575 and continue the taxes authorized in RCW 36.38.010(5), 67.28.180(~~(5)~~) and ~~((Referendum~~
576 ~~48 sec. 302))~~ 36.38.040, until the bonds authorized in ~~((Referendum 48 sec. 210))~~ RCW
577 43.99N.020 are fully redeemed, both principal and interest. The county further pledges
578 and dedicates to the repayment of the bonds issued to finance a stadium and exhibition
579 center the full 2.0 percent hotel-motel tax during the years 2016 through 2020 in
580 accordance with ~~((Referendum 48 secs. 501 (2)(c)(ii) and 502(3)(e)))~~ RCW 67.28.180

581 and 82.14.049 together with excess revenues from such tax during the years 2013 through
582 2015 beyond that needed to pay Kingdome debt.
583

Ordinance 17291 was introduced on 2/21/2012 and passed by the Metropolitan King County Council on 4/2/2012, by the following vote:

Yes: 9 - Mr. Phillips, Mr. von Reichbauer, Mr. Gossett, Ms. Hague,
Ms. Patterson, Ms. Lambert, Mr. Ferguson, Mr. Dunn and Mr.
McDermott
No: 0
Excused: 0

KING COUNTY COUNCIL
KING COUNTY, WASHINGTON



Larry Gossett, Chair

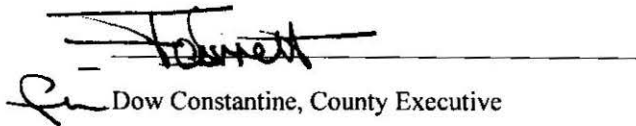
ATTEST:



Anne Noris, Clerk of the Council

RECEIVED
2012 APR 13 PM 3:56
KING COUNTY COUNCIL
CLERK

APPROVED this 13 day of April, 2012.


Dow Constantine, County Executive

Attachments: None