

Ron Sims, Paul Barden
Greg Nickels
Brian Derdowski
Cynthia Sullivan

Introduced by: Larry Phillips

June 11, 1992
92-321.ORD (BD:clt)

Proposed No.: 92 - 321

ORDINANCE NO. **10454**

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33

AN ORDINANCE relating to taxation;
imposing a sales and use tax upon
vehicles used for short-term rental;
providing for the disposition of the
proceeds; and creating the Youth Sports
Facilities Grant Fund.

BE IT ORDAINED BY THE COUNCIL OF KING COUNTY:

SECTION 1. There is hereby levied a sales or use tax, as
the case may be, in addition to the tax authorized by RCW
82.14.030, upon retail car rentals within King County that are
taxable by the state under chapters 82.08 and 82.12 RCW. The
rate of the tax shall be one percent of the selling price in
the case of a sales tax or rental value of the vehicle in the
case of a use tax. "Rental car" means a passenger car, as
defined in RCW 46.04.382, that is used solely by a rental car
business for rental to others, without a driver provided by the
rental car business, for periods of not more than thirty
consecutive days. "Rental car" does not include vehicles
rented or loaned to customers by automotive repair business
while the customer's vehicle is under repair and vehicles
licensed and operated as taxicabs. Twenty-five percent of the
car rental sales and use tax collections shall be deposited in
the Youth Sports Facilities Grant Fund. Monies contained in
the Youth Sports Facilities Grant Fund can only be expended for
youth sports facilities. The remaining seventy-five percent of
the rental sales and use tax collections shall be deposited in
the Stadium Operating Fund and can only be expended for the
financing of stadium capital facilities.

SECTION 2. Proceeds of this tax shall not be used to
subsidize any professional sports team. The proceeds of this
tax shall also not be used to supplant existing stadium capital
improvement or youth sports facilities funding sources.

1 SECTION 3. There is hereby created the Youth Sports
2 Facilities Grant Fund. This fund shall be a first tier fund as
3 described in Chapter 4.10.020 of the King County Code. The
4 county's finance director shall be the fund manager.

5 SECTION 4. Funds from the Youth Sports Facilities Grant
6 Fund shall be made available to develop, renovate or repair
7 sports facilities primarily serving persons under 21 years of
8 age in low and moderate income communities within King County
9 via an annual request-for-proposal process integrated as much
10 as possible with the community development block grant program.
11 A sports facility is defined as any structure or field that is
12 intended to be used primarily for athletic purposes.

13 Administrative costs shall be minimized and leveraging of funds
14 from other sources encouraged. The executive shall provide by
15 September 1, 1992, a proposed Youth Sports Facilities Grant
16 Fund Request-for-Proposal for council review and approval prior
17 to or together with the initial request for authority to expend
18 from the fund.

19 SECTION 5. This ordinance shall take effect on October 1,
20 1992.

21 INTRODUCED AND READ for the first time this 27th day
22 of April, 1992.

23 PASSED this 6th day of July, 1992

24 KING COUNTY COUNCIL
25 KING COUNTY, WASHINGTON

26 Audrey Singer
27 Chair

28 ATTEST:

29 Gerald C. Peterson
30 Clerk of the Council

31 APPROVED this 17 day of July, 1992

32 Rueen Kato
33 for King County Executive