



**KING COUNTY**

1200 King County Courthouse  
516 Third Avenue  
Seattle, WA 98104

**Signature Report**

**November 8, 2016**

**Ordinance 18391**

**Proposed No. 2016-0488.2**

**Sponsors** Upthegrove

1 AN ORDINANCE relating to revenues from the sales and  
2 use tax on retail car rentals, amending the name and uses of  
3 the fund receiving such revenues; and amending Ordinance  
4 12076, Section 26, as amended, and K.C.C. 4A.200.810,  
5 and Ordinance 10454, Sections 1 through 2, as amended,  
6 and K.C.C. 4A.500.200.

7 STATEMENT OF FACTS:

- 8 1. King County imposes a one-percent retail rental car sales and use tax  
9 allowed by RCW 82.14.049. The statute allows proceeds of the tax to be  
10 used solely for the following purposes: (a) acquiring, constructing,  
11 maintaining, or operating public sports stadium facilities; (b) engineering,  
12 planning, financial, legal, or professional services incidental to public  
13 sports stadium facilities; (c) youth or amateur sport activities or facilities;  
14 or (d) debt or refinancing debt issued for the purposes of RCW  
15 82.14.049(1).
- 16 2. Under subsection RCW 82.14.049(2), at least seventy-five percent of  
17 the tax proceeds must be used to service the debt on the stadium until the  
18 debt is fully retired.
- 19 3. In 2016, King County fully retired its debt on the Kingdome Stadium.

20 BE IT ORDAINED BY THE COUNCIL OF KING COUNTY:

21 SECTION 1. Ordinance 12076, Section 26, as amended, and K.C.C. 4A.200.810  
22 are each hereby amended to read as follows:

23 A. There is hereby created the youth and amateur sports (~~((facilities grant))~~) fund.

24 B. The fund shall be a first tier fund. It is a special revenue fund.

25 C. The director of the department of natural resources and parks shall be the  
26 manager of the fund.

27 D. The fund shall be used (~~((to develop, renovate or repair sports facilities~~  
28 ~~primarily serving persons under twenty one years of age in low and moderate income~~  
29 ~~communities within county via an annual request for proposal process integrated as much~~  
30 ~~as possible with the community development block grant program))~~ for youth or amateur  
31 sports activities or facilities. Administrative costs shall be minimized and leveraging of  
32 moneys from other sources encouraged.

33 E. For the purposes of this section, "sports facility" means any structure or field  
34 that is intended to be used primarily for athletic purposes.

35 SECTION 2. Ordinance 10454, Sections 1 through 2, as amended, and K.C.C.  
36 4A.500.200 are each hereby amended to read as follows:

37 A. There is hereby levied a sales or use tax, as the case may be, in addition to the  
38 tax authorized by RCW 82.14.030, upon retail car rentals within the county that are  
39 taxable by the state under chapters 82.08 and 82.12 RCW. The rate of the tax shall be  
40 one percent of the selling price in the case of a sales tax or rental value of the vehicle in  
41 the case of a use tax. "Rental car" means a passenger car, as defined in RCW 46.04.382,  
42 that is used solely by a rental car business for rental to others, without a driver provided

43 by the rental car business, for periods of not more than thirty consecutive days. "Rental  
44 car" does not include vehicles rented or loaned to customers by automotive repair  
45 business while the customer's vehicle is under repair and vehicles licensed and operated  
46 as taxicabs.

47 B. (~~Twenty-five percent of the car rental sales and use tax collections shall be~~  
48 ~~deposited in the youth sports facilities grant fund.~~) Moneys in the youth and amateur  
49 sports (~~facilities grant~~) fund shall only be expended for youth or amateur sports  
50 activities or facilities and debt service payments for debt or refinancing debt issued for  
51 those purposes. (~~The remaining seventy-five percent of the rental sales and use tax~~  
52 ~~collections shall be deposited in the stadium operating fund and shall only be expended~~  
53 ~~for the financing of stadium capital facilities.~~) Proceeds of this tax shall be deposited in  
54 the youth and amateur sports fund and shall not be used to subsidize any professional  
55 sports team. (~~The proceeds of this tax shall also not be used to supplant existing~~

56 ~~stadium capital improvement or youth sports facilities funding sources.))~~

57 SECTION 3. This ordinance takes effect January 1, 2017.

58

Ordinance 18391 was introduced on and passed by the Metropolitan King County Council on 11/7/2016, by the following vote:

Yes: 9 - Mr. von Reichbauer, Mr. Gossett, Ms. Lambert, Mr. Dunn, Mr. McDermott, Mr. Dembowski, Mr. Upthegrove, Ms. Kohl-Welles and Ms. Balducci

No: 0

Excused: 0

KING COUNTY COUNCIL  
KING COUNTY, WASHINGTON

J. Joseph McDermott, Chair

ATTEST:

Melani Pedroza, Acting Clerk of the Council

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KING COUNTY COUNCIL

APPROVED this 17<sup>th</sup> day of November, 2016.

Dow Constantine, County Executive

Attachments: None