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Title: AN ORDINANCE creating the King County Doors Open Program to support cultural organizations, imposing a one-tenth of one percent sales and use tax to finance the King County Doors Open Program; and repealing Ordinance 18513, Section 1, Ordinance 18513, Section 2, Ordinance 18513, Section 3, Ordinance 18513, Section 4, and Ordinance 18513, Section 7.

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Attachments: 1. Ordinance 19710, 2. 2023-0343 Transmittal Letter, 3. 2023-0343 Fiscal Note, 4. 2023-0343 Legislative Review Form, 5. 2023-0343_SR_DoorsOpenCulturalAccess, 6. 2023-0343_ATT4_Executive Doors Open Presentation RPC, 7. 2023-0343_ATT5_Sustained Support Impact and Reach, 8. 2023-0343_ATT6_Building for Equity Impact and Reach, 9. 2023-0343_ATT7_Grant Program Advancements In Equity 2017-2023, 10. 2023-0343_SR_DoorsOpen_11-08-23 Joint COW-RPC.docx, 11. 2023-0343_ATT4_4Culture Handout Sustained Support Impact and Reach.pdf, 12. 2023-0343_ATT5_4Culture Handout Building for Equity Impact and Reach.pdf, 13. 2023-0343_ATT6_4Culture Handout Grant Program Advancements in Equity.pdf, 14. 2023-0343_ATT7_Current 4Culture Equity Practices.pdf, 15. 2023-0343_SR_DoorsOpen_JointRPCCOW_11202023, 16. 2023-0343_SR_DoorsOpen_11272023, 17. 2023-0343_ATT3_T1_DoorsOpen_TitleAmdtforS1, 18. 2023-0343_ATT4_S1_DoorsOpenTechnicalStriker_REDLINE_11212023, 19. 2023-0343_ATT2_S1_DoorsOpen_TechnicalStriker bar 11212023, 20. 2023-0343_DOORSOPEN_AMENDMENTPACKET_RPC_11272023, 21. 2023-0343_ATT4_REDLINE, 22. 2023-0343_SR_DoorsOpen_11292023

Date	Ver.	Action By	Action	Result
12/5/2023	2	Metropolitan King County Council	Passed	Pass
11/29/2023	1	Committee of the Whole	Recommended Do Pass	Pass
11/27/2023	1	Regional Policy Committee	Recommended Do Pass Substitute	Pass
11/20/2023	1	Regional Policy Committee	Deferred	
11/8/2023	1	Regional Policy Committee	Deferred	
11/8/2023	1	Committee of the Whole	Deferred	
10/11/2023	1	Regional Policy Committee	Deferred	
10/3/2023	1	Metropolitan King County Council	Introduced and Referred	

Clerk 11/28/2023

AN ORDINANCE creating the King County Doors Open Program to support cultural organizations, imposing a one-tenth of one percent sales and use tax to

finance the King County Doors Open Program; and repealing Ordinance 18513, Section 1, Ordinance 18513, Section 2, Ordinance 18513, Section 3, Ordinance 18513, Section 4, and Ordinance 18513, Section 7.

STATEMENT OF FACTS:

1. The Washington state Legislature declared in RCW 36.160.010 that there is a need to provide public and educational benefits and economic support for arts, science, and heritage organizations.
2. The King County council, through Motion 14082 and Motion 14299, unanimously endorsed the need to provide public and educational benefits and economic support for arts, science, and heritage organizations.
3. King County residents would greatly benefit from improved public access to programs produced by nonprofit arts, science, and heritage organizations that would be enabled by an increase in public funding for those organizations.
4. Providing increased financial support for arts, science, and heritage organizations in King County is in the public interest and will serve multiple public purposes such as:
 - a. Enhancing and extending the educational reach and offerings of arts, science, and heritage organizations will provide all King County residents with meaningful opportunities to explore personal creativity, learn about local history, and understand the natural environment, leading to greater civic engagement;
 - b. Ensuring K-12 public school students in all nineteen King County school districts will benefit from greater access to arts, science, and heritage organizations, both through in-depth programs in their own classrooms and opportunities for visits to cultural attractions, which will lead to better engagement in the classroom and higher graduation rates; and
 - c. Ensuring continued and expanded access to the facilities and programs of arts, science, and

heritage organizations by economically and geographically underserved populations, which will benefit all the residents of King County, leading to healthier and more inclusive communities.

5. Cultural access funding would ensure that arts, science, and heritage organizations are financially healthy and able to continue to provide public benefits.

6. A cultural access program as defined in this ordinance would help to achieve these public purposes and benefits by supporting hundreds of arts, science, and heritage organizations providing activities and operating facilities open to the general public throughout King County and by creating new opportunities for students and adults, as well as economically and geographically underserved populations.

7. In 2002, the county created a cultural development authority to support, advocate for, and preserve the cultural resources of the region in a manner that fosters excellence, vitality, and diversity.

8. The cultural development authority, also known as 4Culture, is governed by K.C.C. chapter 2.49, as well as a charter and bylaws approved by the King County council.

9. 4Culture's responsibilities include advising the executive and council on cultural resources policies and issues, administering cultural programs funded by the hotel/motel tax, and establishing and implementing policy guidelines for the selection, award, and administration of grant contracts.

10. 4Culture provides the executive and council with an annual report summarizing its significant accomplishments, expenditures, cultural programs, public art projects, and other projects and activities.

11. In 2016, 4Culture convened a series of community study group meetings including organizations of all sizes, disciplines, and geographic locations, as well as individuals representing numerous points of view, to inform development of the principles for implementation and operation of a cultural access program.

12. A central theme from the community input was that equity, inclusion, and access should be

guiding principles of a cultural access program. Recommendations from the community to advance these principles include:

- a. Past and existing inequities in access to arts, science, and heritage organizations should be deliberately and intentionally addressed by providing higher levels of funding for cultural organizations based in, representative of, and serving audiences of communities that experience barriers to access;
- b. Organizations supported by a cultural access program should be a vital part of the day-to-day life in their communities;
- c. Field trips and cultural education should be augmented by programs provided by arts, science, and heritage organizations in classrooms and in other community venues to expand the reach of participation;
- d. Organizations receiving support from a cultural access program should reflect the demographics of the communities they serve in their staffs, boards, memberships, audiences, and programs; and
- e. A cultural access program should be administered with transparency and accountability to the public.

13. In 2017, the King County council adopted Ordinance 18513 creating a cultural access program called Access for All and placing a proposition on the August 2017 ballot seeking what then required voter approval for imposition of a one-tenth of one percent sales and use tax to support the program.

14. The August 2017 proposition was narrowly rejected by voters.

15. The Access for All program created by Ordinance 18513 was not implemented or funded.

16. In 2020, 4Culture conducted a cultural health study to better understand and respond to the cultural needs of a changing King County. It held listening sessions in 37 cities and 3

unincorporated areas, generating cultural profiles for cities and unincorporated areas that identified cultural resources, demographics, pressing cultural challenges, and cultural growth opportunities.

17. Also in 2020, 4Culture developed the King County Cultural Plan to guide cultural development in King County in response to Ordinance 18788. It was informed by 41 community listening sessions throughout the county and 10 focus group meetings, along with input from a 27-member 4Culture task force representing arts, heritage, public art, and historic preservation communities.

18. Also in 2020, the Washington state Legislature amended chapter 36.160 RCW and certain programmatic and reporting requirements for the cultural access programs funded with a state sales and use tax. The amendments included changes to public school cultural access program requirements and procedures related to funding eligibility and consideration for community preservation and development authorities.

19. In 2023, the Washington state Legislature amended RCW 82.14.525 to authorize the legislative authority of a county to impose a one-tenth of one percent sales and use tax for a cultural access program without voter approval.

20. Doors Open Program funding for arts, science, and heritage organizations would expand organizational operations, offer discounted and free admission, support public school cultural access programs, and build and expand facilities in communities for cultural activities.

21. Doors Open Program funding would advance equitable access to arts, science, and heritage organizations, collectively referred to as cultural organizations as defined in this ordinance, throughout King County and would remove barriers to access faced by many segments of the county population.

22. Doors Open Program funding would foster the creation and development of new cultural

organizations throughout King County, reduce geographic barriers and ensure that all residents have improved access to arts, science, and heritage resources, by providing deeper and bolder investments and innovative funding strategies designed for transformational change.

23. Doors Open Program funding would support the growth and development of arts, science, and heritage centers throughout King County to promote healthy and vibrant communities.

BE IT ORDAINED BY THE COUNCIL OF KING COUNTY:

SECTION 1. Repeal. The following are hereby repealed:

- A. Ordinance 18513, Section 1;
- B. Ordinance 18513, Section 2;
- C. Ordinance, 18513, Section 3;
- D. Ordinance 18513, Section 4; and
- E. Ordinance 18513, Section 7.

SECTION 2. Findings: The council finds and declares that:

A. Awarding proceeds to cultural organizations as provided in this ordinance is a public purpose within the meaning of Article VII, Section 1 of the Washington State Constitution because such an expenditure of public moneys will confer a benefit of a reasonably general character to a significant part of the public and primarily serves the public interest.

B. Awarding proceeds to cultural organizations to contract with sponsored cultural entities to provide public benefits identified in section 5 of this ordinance is a public purpose because such an expenditure of public moneys will confer a benefit of a reasonable general character to a significant part of the public and serves a public interest.

C. Awarding proceeds to cultural organizations that provide equity inclusion public benefits and geographic inclusion public benefits is intended to further one of the purposes of chapter 36.160 RCW: to ensure the continued and expanded access to cultural facilities and the programs of cultural organizations by

economically and geographically underserved populations.

D. The Doors Open Program Building for Equity grant program is distinct from the Building 4Equity Program administered through the Agreement for Implementation of the Building 4Equity Program by and Between King County and 4Culture adopted by Ordinance 18939. The Doors Open Program Building for Equity grant program shall be administered in accordance with the requirements of this ordinance.

SECTION 3. Definitions. The definitions in this section apply throughout this ordinance unless the context clearly requires otherwise.

A. "Administrative costs" means all overhead, administrative, evaluation, and maintenance expenses of the county and 4Culture related to the Doors Open Program.

B. "Cultural center" means a geographic area in which cultural organizations and cultural facilities are concentrated and are providing cultural activities that draw attendance and participation from surrounding communities and beyond.

C. "Cultural facility" means a building, structure, space, or property, including major building systems, that is or will be owned or operated by a cultural organization.

D. "Cultural organization" means a nonprofit corporation incorporated under the laws of the state of Washington and recognized by the Internal Revenue Service as described in section 501(c)(3) of the Internal Revenue Code of 1986, as amended, with its principal location or locations and conducting a majority of its activities within the county, not including: any agency of the state or any of its political subdivisions; any municipal corporation; any organization that raises moneys for redistribution to multiple cultural organizations; or any radio or television broadcasting network or station, cable communications system, Internet-based communications venture or service, newspaper, or magazine. The primary purpose of the organization must be the advancement and preservation of science or technology, the visual or performing arts, zoology, botany, anthropology, heritage, or natural history. The organization must directly provide programming or experiences available to the general public. Any organization with the primary purpose of advancing and preserving

zoology such as a zoo or an aquarium, must be or support a facility that is accredited by the Association of Zoos and Aquariums or its functional successor.

E. "Doors Open Program" means the program created by this ordinance for the purposes of: enhancing and extending the reach and offerings of cultural organizations; ensuring continued and expanded access to cultural facilities and the programs of cultural organizations by underserved populations; and providing financial support for cultural organizations to continue and extend the numerous public benefits they provide.

F. "Doors Open Program Building for Equity" means grants to help cultural organizations acquire, build, and renovate buildings, to purchase equipment, to help provide launch funding for new or emerging cultural organizations, and to support organizational capacity building for cultural organizations, in accordance with this ordinance.

G. "Doors Open Program fund" means the county fund used exclusively for the purposes established by this ordinance.

H. "Equity inclusion public benefits" means the equity inclusion public benefits defined in section 5.A.2. of this ordinance.

I. "Established cultural centers" means a city containing at least two cultural organizations that have annual ongoing operating revenues over ten million dollars each and are located within a mile of each other.

J. "Fiscal sponsor" means a cultural organization that receives proceeds and contracts with a sponsored cultural entity in accordance with the terms and conditions of this ordinance and Doors Open Program guidelines.

K. "4Culture" means the Cultural Development Authority of King County, a public corporation, established by the county under K.C.C. chapter 2.49 to develop, implement, and administer cultural programs in the county.

L. "General public benefits" means the general public benefits defined in section 5.A.2. of this ordinance.

M. "Geographic inclusion public benefit" means the public benefit defined in section 5.A.2. of this ordinance.

N. "Heritage" means the history, ethnic history, indigenous and traditional culture, folklore, and historic and archaeological resources.

O. "Heritage programs" means projects or programs that preserve King County's heritage or support community and regional heritage organizations.

P. "Historic preservation" means the preservation of culturally significant spaces and properties.

Q. "Launch funding" means one-time funding to create new cultural facilities or start new programs for new or emerging cultural organizations that have historically faced barriers to purchasing and stewarding cultural space.

R. "New or emerging cultural organization" means a cultural organization formed, and operating exclusively for exempt purposes, as a 501(c) (3) nonprofit no more than three years prior to seeking funding under the Door Open Program.

S. "Non-tax-exempt cultural entity" means an organization that would qualify as a cultural organization but for the fact that it is not recognized by the Internal Revenue Service as described in section 501(c)(3) of the Internal Revenue Code of 1986, as amended.

T. "Proceeds" means the revenue raised by the additional sales and use tax authorized by this ordinance and any interest thereon.

U. "Public benefits" means those discernable public benefits, comprised of general public benefits, equity inclusion public benefits, and geographic inclusion public benefits, identified in section 5 of this ordinance.

V. "Science" includes technology and science, including botany and zoology.

W. "Sponsored cultural entity" means a non-tax-exempt cultural entity that contracts with a fiscal sponsor for a specific cultural project that provides a public benefit in accordance with the terms and conditions

of this ordinance and Doors Open Program guidelines.

X. "Start-up funding" means administrative costs, including, but not limited to, legal costs and overhead costs, incurred by the county or the designated public agency advanced to the Doors Open Program after the effective date of this ordinance and before tax collections begin with the expectation that the funding will be repaid.

SECTION 4. Doors Open Program.

A. The county hereby creates the Doors Open Program. The Doors Open Program shall contain the following elements:

1. Annually providing proceeds to cultural organizations that provide public benefits as required in section 5 of this ordinance and satisfy the requirements in chapter 36.160 RCW. The Doors Open Program will provide proceeds to cultural organizations for:

a. the public school cultural access program, designed to increase public school student access to cultural educational experiences by extending the offerings of cultural organizations through programs provided at schools and at cultural facilities and venues of the cultural organizations, including the provision of transportation to cultural facilities and venues. The public school access program shall provide:

(1) every school in the county a list of appropriate on-site cultural experiences and a list of appropriate off-site cultural experiences for each grade level, every year. The list of off-site cultural experiences shall include information notifying schools of available transportation funding. The activities and programming need not be located or provided within the county; and

(2) proceeds for transportation to off-site cultural experiences for all students at all schools in the county that are located within a school district in which at least forty percent of the district's students are eligible for a federal free and reduced-price school meals program;

b. launch funding for new or emerging cultural organizations with a focus on ensuring that all geographic areas of the county and all communities in the county have access to cultural experiences;

c. regional initiatives and projects, including public programs, supports for cultural practitioners and cultural organizations, limited-time cultural events, and funding for unmet cultural sector needs;

d. Doors Open Program Building for Equity grants to help cultural organizations acquire, build, and renovate buildings, to purchase equipment, and to help provide launch funding for new or emerging cultural organizations, and support organizational capacity building;

e. reimbursing cultural organizations for actual and reasonable expenses incurred in providing free and reduced-cost public access to cultural experiences;; and

f. operating support to meet the ongoing needs of cultural organizations, including but not limited to assistance with rent, utilities, payroll, and other basic annual expenses;

2.a. Funding for a 2024 one-time capital and one-time operating support grant program that 4Culture and King County will jointly implement, in accordance with the guidelines as provided in this subsection 4.A.2.

b. The 2024 one-time capital and one-time operating support grant program will invite cultural organizations to participate in a competitive application process for capital projects and operating support.

c. Beginning in August 2024, 4Culture and the county shall engage in outreach and technical support for potential applicants for the 2024 one-time capital and one-time operating support grant program with the intent of receiving applications from organizations of a range of budget sizes, locations, and disciplines.

d. To ensure groupings of similar-sized capital applications for cultural projects, applicants shall compete for funding in three categories based on aggregate project budget size:

- (1) projects with budgets over ten million dollars;
- (2) projects with budgets between one and ten million dollars; and
- (3) projects with budgets less than one million dollars.

e. To ensure groupings of similar applications for cultural organization operating support, applicants shall compete for funding in four disciplines:

- (1) heritage, excluding historic preservation;

- (2) historic preservation;
- (3) arts; and
- (4) science.

f. 4Culture shall convene resident peer review panels to review applications to the 2024 one-time capital and one-time operating grant program and make recommendations to the 4Culture board of which applications to support and at what levels. There shall be seven separate resident peer review panels with up to five members in each panel. The council and the executive may each appoint up to one member for each panel. Members shall be chosen to reflect the geographic and cultural diversity of the county. Every written proposal shall be evaluated.

g. Capital proposals shall be evaluated based on the overarching criteria of quality, feasibility, equity, and project impact, including how the projects will increase access to cultural facilities. One-time operating proposals shall be evaluated based on the overarching criteria of contributing to the organization's stability, public benefit, equity, and artistic substance. A guiding principle of the selection process shall be diversity in geography, discipline, budget size, and compliance with applicable law.

h. The panels must complete their reviews and provide their recommendations for awards and support levels to 4Culture's advisory committees and board of directors. The board of directors shall review and then finalize the award decisions at a public meeting. The 4Culture director will communicate award decisions to the awardees, the executive, and the council by December 31, 2024; and

3.a. Funding for a program dedicated to increasing the number, capacity, and stability of cultural organizations or cultural facilities, or both, in geographical areas that need additional cultural capacity with investments to ensure all communities in the county have access to cultural experiences.

b. Funding is to be expended solely for cultural organizations located outside of established cultural centers.

c. These deeper and bolder investments are intended to support innovative funding strategies

designed for transformational change. Eligible expenditures will include both operating and capital costs. Under this ordinance, operating costs may include, but not be limited to, start-up costs, funding for staff positions in cultural organizations of all sizes, rent, mortgage, or loan payment assistance, and funding other operating costs for efforts to develop and grow cultural programming. Operating costs may also include funding for the joint marketing efforts of cultural organizations. Operating costs may also include funding for a cultural organization to form, manage, or both, a creative district in accordance with state law and the requirements of the Washington State Arts Commission. Additionally for the purposes of this ordinance, capital costs may include, but not be limited to, funding the planning and development of new cultural facilities and expansions of existing cultural facilities. The investments are intended to support innovative funding strategies designed for transformational change.

B.1. The county, through K.C.C. chapters 2.48 and 2.49, has authorized 4Culture to develop, implement and administer cultural programs in the county. Accordingly, and as authorized under RCW 36.160.070, the county elects to consolidate the administration of the Doors Open Program with that of 4Culture to perform the functions required under RCW 36.160.110.

2. The county designates 4Culture as the designated public agency for the Doors Open Program consistent with chapter 36.160 RCW, this ordinance, and the implementation plan described in section 9 of this ordinance. If the county dissolves 4Culture in accordance with K.C.C. 2.49.140, the county shall become the designated public agency and shall otherwise perform the duties of 4Culture under this ordinance.

3. 4Culture shall develop and maintain guidelines and eligibility and reporting requirements consistent with chapter 36.160 RCW and this ordinance for all cultural organizations that receive proceeds. The guidelines shall ensure that the cultural organizations receiving proceeds provide or continue to provide discernible public benefits. Doors Open Program grant agreements shall require, among other things, that no person shall, on the basis of sex, race, color, national origin, religious affiliation, disability, sexual orientation, gender identity or expression, age, ancestry, parental status, marital status, use of service or

assistive animal, language, or geography, be denied the benefits of, or be subjected to discrimination under any program or activity receiving proceeds.

4. 4Culture shall, on request, provide expertise and administrative assistance to cultural organizations that have limited organizational capacity. The expertise and administrative assistance to be provided shall include, but not be limited to, assistance in applying for competitive funding and technical assistance to contracted organizations to meet reporting requirements. These costs shall be part of Doors Open Program costs.

5. The 4Culture board of directors shall advise, monitor, and provide Doors Open Program oversight for achieving the general public benefits, equity inclusion public benefits, and geographic inclusion public benefits, associated with the Doors Open Program. No additional advisory body or council for the Doors Open Program is created though the board of directors may create one or more committees to advise on issues relevant to the Doors Open Program.

SECTION 5. Doors Open Program public benefits.

A.1. All cultural organizations must provide discernible public benefits to receive funding from the Doors Open Program. To be eligible to receive funding, cultural organizations must provide:

- a. one or more general public benefit; and
- b. one or more equity inclusion public benefit or geographic inclusion public benefit, or both.

2. For the purposes of subsection A.1. of this section, the following are the Doors Open Program's "discernible public benefits":

- a. general public benefits. The following public benefits are "general public benefits":

- (1) providing low-barrier opportunities for everyone in the county to take part in the region's cultural life and participate in cultural programs;

- (2) providing performances and programs throughout the county, directly in and for local communities, or through partnerships between and among cultural organizations;

(3) providing cultural educational programs and experiences at a cultural organization's own facilities or in schools or other cultural facilities or venues;

(4) bringing cultural facilities and programming into compliance with access requirements of the Americans with Disabilities Act;

(5) supporting cultural organizations that strive to engage traditional cultures and crafts;

(6) presenting free cultural festivals;

(7) providing free events, programing, and educational materials, which enhance a cultural experience either before or after, or both, attending an exhibit, performance, or event;

(8) providing arts, science, and heritage career building opportunities for youth through internships and apprenticeships or other means;

(9) establishing partnerships between cultural organizations or other cultural institutions to present new multidisciplinary cultural experiences;

(10) implementing organizational capacity-building projects or activities that a cultural organization can demonstrate will enhance the ability of that cultural organization to execute community outreach, communications, and marketing strategies to attract and engage county residents with opportunities for access to cultural experiences and with emphasis on underserved communities; and

(11) implementing organizational capacity-building projects or activities that a community-based cultural organization can demonstrate will enhance the ability of that cultural organization to provide or continue to provide meaningful public benefits not otherwise achievable.

b. equity inclusion public benefits. The following public benefits are "equity inclusion public benefits":

(1) providing free or low-cost attendance to cultural organizations and cultural facilities for county residents who have economic, geographic, and other barriers to access;

(2) providing free access to curriculum-related arts, science, and heritage programs for public

school students throughout the county at school and at cultural sites with emphasis on underserved students;

(3) increasing the diversity of staff and governing boards of cultural organizations;

(4) increasing opportunities for access to cultural facilities, programs, and services for diverse and underserved populations and communities;

(5) broadening cultural programs and provide programming that appeals to diverse populations within the county;

(6) increasing investment in programs and organizations that represent and reflect the diversity of the county; and

(7) planning and implementing cultural programs or collaborating with other cultural organizations in order to extend the reach and impact of cultural programs to diverse and underserved populations and communities.

c. geographic inclusion public benefits. The following public benefits are "geographic inclusion public benefits":

(1) planning and implementing cultural programs and activities outside established cultural centers;

(2) partnering with other cultural organizations on cultural programs and activities outside established cultural centers, through direct investment or in-kind support, on priority projects and initiatives; and

(3) providing cultural programming to communities outside the city in which a cultural organization is primarily located, either directly or in partnership with other cultural organizations, or public schools, or through other means.

B. Providing proceeds to achieve equity inclusion public benefits and geographic inclusion public benefits is intended to further a purpose of 36.160 chapter RCW and result in meaningful progress toward achievement of the following outcomes:

1. Overcoming economic and geographic inequities that limit access to the arts, science, and heritage

experiences by expanding access to programs and activities at cultural organizations in the county, such that audiences represent the diversity of the county;

2. Stronger relationships between local communities and cultural organizations that result in the creation of programs and activities that are mutually beneficial;

3. Making the boards, staff, and programming of cultural organizations more representative of the diversity existing within the county; and

4. Ensuring that the Doors Open Program distributes a total of at least one million dollars to cultural organizations in each county council district in each year.

SECTION 6. Tax imposed.

A. To provide necessary moneys for the Doors Open Program created in section 4 of this ordinance, an additional one-tenth of one percent sales and use tax is hereby levied, fixed, and imposed on all taxable events within the county as defined in chapter 82.08, 82.12, or 82.14 RCW for seven years beginning on April 1, 2024. The tax shall be imposed upon and collected from those persons from whom sales tax or use tax is collected in accordance with chapter 82.08 or 82.14 RCW, and shall be collected at the rate of one-tenth of one percent of the selling price, in the case of a sales tax, or value of the article used, in the case of a use tax. The additional sales and use tax shall be in addition to all other existing sales and use taxes currently imposed by the county.

B. If, as a result of the imposition of the additional sales and use tax authorized in subsection A. of this section, the county imposes an additional sales and use tax upon sales of lodging in excess of the limits contained in RCW 82.14.410, the sales shall be exempted from the imposition of that additional sales and use tax.

SECTION 7. Deposit of tax proceeds.

A. The proceeds of the sales and use tax imposed under section 6 of this ordinance shall be deposited in the Doors Open Program fund and used solely for purposes consistent with chapter 36.160 RCW, this ordinance, and according to the implementation plan required in section 9 of this ordinance.

B. The county affirms that any funding similar to the funding available under this ordinance that the county usually and customarily provides to cultural organizations shall not be replaced or materially diminished as a result of funding becoming available under this ordinance.

C. Proceeds of the tax imposed under section 6 of this ordinance, excepting start-up funding to 4Culture and the county and the 2024 one-time capital and one-time operating support program described in section 4.A.2. of this ordinance, may not be used or distributed until the council by ordinance has approved the implementation plan required by section 9 of this ordinance.

SECTION 8. Use of tax proceeds -- allocations.

A. Tax proceeds received by the county in 2024 shall be used as follows:

1. Up to two percent for repayment of start-up funding;
2. Up to three percent for administrative costs;

3.a. Up to sixty-seven percent for the 2024 one-time capital and one-time operating support program described in section 4.A.2.; and

b. Of this allocation, at least ten percent shall be distributed to:

(1) cultural organizations, which in fulfilling their primary purpose, focus their programming or facilities to serve one or more vulnerable populations, such as, but not limited to, veterans, seniors, unhoused individuals or individuals at risk of becoming unhoused, individuals experiencing mental illness or substance use disorders, individuals with disabilities, households with an annual income at or below eighty percent of the area median income, survivors of domestic violence, communities at risk of gun violence, or justice-system impacted youth or youth at risk of being impacted by the justice system; or

(2) cultural organizations with their primary locations and conducting a majority of their activities within census tracts ranked in certain percentiles on the Communities of Opportunity composite index and such percentiles will be determined by 4Culture; or

(3) cultural organizations for providing mentoring services to such cultural organizations as

described in subsections 8.A.3.b.(1) and 8.A.3.b.(2); and

c. Of this allocation, at least twenty-five percent shall be distributed to support sustainability and growth of cultural organizations outside established cultural centers; and

4. The remainder after reserving the amount required in subsection A.1. through 3. of this section for the elements described in section 4.A.1. of this ordinance in the percentages provided in subsection B.2.a. through f. of this section.

B. The tax proceeds received by the county from January 1, 2025, through March 31, 2031, shall be used as follows:

1. Up to three percent for administrative costs;

2. Approximately seventy-two percent for the elements described in section 4.A.1. of this ordinance allocated according to the following percentages; provided that 4Culture shall ensure that in fulfilling the required allocations of the approximate percentage in this section 8.B.2. of this ordinance that at least ten percent of the approximate percentage in this section 8.B.2. of this ordinance be used to support: (1) cultural organizations, which, in fulfilling their primary purpose, focus their section 4.A.1.a. qualifying programming or facilities to serve one or more vulnerable populations, such as, but not limited to, veterans, seniors, unhoused individuals or individuals at risk of becoming unhoused, individuals experiencing mental illness or substance use disorders, individuals with disabilities, households with an annual household income at or below eighty percent of the area median income, survivors of domestic violence, communities at risk of gun violence, or justice-system impacted youth or youth at risk of being impacted by the justice system; (2) cultural organizations with their primary locations and conducting a majority of their activities within census tracts ranked in certain percentiles on the Communities of Opportunity composite index that will be determined in the implementation plan required in section 9 of this ordinance; or (3) cultural organizations for providing mentoring services to such cultural organizations as described in section 8.B.2.(1) and (2) of this ordinance:

a. approximately fifteen percent for the public school cultural access program as more fully

described in section 4.A.1.a. of this ordinance;

b. approximately three percent for launch funding for new or emerging cultural organizations as more fully described in section 4.A.1.b. of this ordinance;

c. approximately seven percent for reimbursing cultural organizations for regional initiatives and projects, as more fully described in subsection 4.A.1.c. of this ordinance;

d. approximately ten percent for Doors Open Program Building for Equity grants as more fully described in section 4.A.1.d. in this ordinance;

e. approximately fifteen percent to reimburse cultural organizations for providing free public access to cultural experiences as more fully described in section 4.A.1.e. of this ordinance; and

f. approximately fifty percent for operating support as more fully described in section 4.A.1.f. of this ordinance; and

3. At least twenty-five percent for a program dedicated to increasing the number, capacity, and stability of cultural organizations or cultural facilities, or both, in geographical areas that need additional cultural capacity as more fully described in section 4.A.3. of this ordinance, and of which at least ten percent for: (1) a program supporting cultural organizations, which in fulfilling their primary purpose, focus their programming or facilities to serve one or more vulnerable populations, such as, but not limited to, veterans, seniors, unhoused individuals or individuals at risk of becoming unhoused, individuals experiencing mental illness or substance use disorders, individuals with disabilities, households with an annual household income at or below eighty percent of the area median income, survivors of domestic violence, communities at risk of gun violence, or justice-system impacted youth or youth at risk of being impacted by the justice system; (2) cultural organizations with their primary locations and conducting a majority of their activities within census tracts ranked in certain percentiles on the Communities of Opportunity composite index that will be determined in the implementation plan required in section 9 of this ordinance; or (3) cultural organizations for providing mentoring services to such cultural organizations as described in section 8.B.3.(1) and (2) of this ordinance.

C. Reasonable operating and staffing costs for each element of the Doors Open Program may be paid from the proceeds allocated in subsections A.4., B.2., and B.3. of this section, in addition to the allocation for administrative costs in this ordinance.

D. The Doors Open Program may grant proceeds on a reimbursement basis to a fiscal sponsor for the purpose of contracting with a sponsored cultural entity for specific activities or uses approved by the Doors Open Program, but only if the fiscal sponsor: retains control and discretion as to the use of the proceeds; maintains records establishing that the proceeds were used for purposes authorized under section 501(c)(3) of the Internal Revenue Code of 1986, as amended; and limits distributions to specific projects of sponsored cultural entities that are in furtherance of the fiscal sponsor's own exempt purposes. The fiscal sponsor may provide proceeds to a sponsored cultural entity only if the specific projects of the sponsored cultural entity provide or continue to provide public benefits identified in section 5 of this ordinance. The fiscal sponsor shall be fully responsible and liable for the completion of the specific projects of the sponsored cultural entity receiving proceeds and the provision of public benefits the specific project was to achieve.

SECTION 9. Implementation plan. 4Culture shall develop and provide to the county executive a King County Doors Open Program implementation plan. The county executive, in consultation with 4Culture, shall transmit the implementation plan and an ordinance to approve the plan to the council no later than July 15, 2024. The implementation plan shall be mandatorily referred to the regional policy committee and subject to the provisions of council Rule 7. E. through H., K.C.C. 1.24.065.E. through H. The implementation plan shall include the following:

- A. Itemization of any start-up funding costs incurred or to be incurred by 4Culture or the county;
- B. Guidelines for eligible expenditures for each Doors Open Program element identified in section 4 of this ordinance. The guidelines must be consistent with chapter 36.160 RCW and this ordinance;
- C. Detailed program descriptions of the elements of the Doors Open Program and a framework for 4Culture administration of these programs, including:

1. For the public school cultural access program:

a. an overall summary of the program;

b. a description of goals, priorities, and the process for the delivery of:

(1) the list of appropriate on-site and off-site education programs as required by RCW 36.160.110;

(2) funding for music and arts education in public schools that is in addition to that provided for in the program of basic education funding; and

(3) funding for the public school transportation program required by RCW 36.160.110;

c. a description of the start-up timeline, communications strategy, and respective roles that school districts, school teachers, cultural organizations' education programs, and 4Culture will have in planning and delivery of the public school cultural access program; and

d. a public benefit reporting framework; and

2. For the remaining elements of the Doors Open Program:

a. an overall summary of the program and allocations;

b. criteria for awarding proceeds;

c. a public benefit reporting framework that includes standards for reports to be provided by funded cultural organizations describing the organization's success in providing public benefits;

d. descriptions of the annual application, panel, and approval process for awarding grants. The program will design the process to minimize the burden it places on applicant organizations and will work to improve that process continuously from year to year;

e. description of contract and payment process for cultural organization grants; and

f. description of the Doors Open Program's countywide plan to provide expertise and administrative assistance and conduct outreach to promote broad participation by cultural organizations; and

D.1. A timeline for the Doors Open Program Assessment Report to be provided to the executive and the council. The Doors Open Program Assessment Report is to determine if the methods specified in the

implementation plan were utilized and if the objectives identified were met.

2. The Assessment Report will specifically address the effectiveness of the Doors Open Program funding in:

- a. expanding cultural organizations' operations, offers of discounted and free admission, and public school cultural access, and supporting newly built and expanded cultural facilities;
- b. advancing equitable access to cultural organizations throughout King County and removing barriers to access faced by many segments of the county population;
- c. fostering the creation and development of new cultural organizations throughout King County, reducing geographic barriers and ensuring that residents have improved access to cultural organization resources; and
- d. supporting the growth and development of cultural centers throughout King County to promote healthy and vibrant communities.

3. The Assessment Report shall be developed with input from qualified evaluation personnel, staff from cultural organizations representing the breadth and depth of the sector, King County cultural organizations consumers, school districts, 4Culture staff, and the 4Culture board of directors. The Assessment Report shall also include:

- a. an overview of evaluation personnel involved, evaluation methodology, including all data gathering and sampling practices utilized, and analysis and interpretation methods utilized for both qualitative and quantitative data;
- b. fiscal data on the actual distribution of Doors Open Program revenue, including a breakdown of spending by council district and ZIP Code, planned expenditures for the upcoming year, and the comparison of actuals against planned expenditures with an explanation of any variances;
- c. data and findings on the success of cultural organizations in providing discernable public benefits, as defined in this ordinance, for the benefit of King County residents;

- d. data and findings for the public school cultural access program including program metrics; application and award levels, including a breakdown by county council district and ZIP Code; and percentage of schools where at least forty percent of students are eligible for the federal free or reduced-price school meals program;
- e. data and findings regarding awards for those cultural organizations that either: are organized of, by, and for communities and census tracts that face cultural and economic barriers to access, or provide significant equity inclusion public benefits, or both;
- f. data and findings on the sustainability and growth of cultural organizations outside the city that has the highest concentration of arts and cultural organizations in King County, including ways for cultural organizations to participate in fostering such growth through partnerships, direct contributions administered through 4Culture, and contributions of in-kind support and technical expertise; and
- g. identification of any proposed changes to the Doors Open Program panel process, eligibility guidelines, or reporting requirements.

SECTION 10. Severability. If any provision of this ordinance or its application to any person or circumstance is held invalid, the remainder of the ordinance or the application of the provision to other persons or circumstances is not affected.