



Legislation Text

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AN ORDINANCE relating to excise taxes; amending Ordinance 384, Sections 1, 2 and 7, and K.C.C. 4.28.010, Ordinance 6596, Sections 1, 2 and 10, as amended, and K.C.C. 4.28.015, Ordinance 8325, Section 1, as amended, and K.C.C. 4.28.016, Ordinance 10454, Sections 1 and 2, and K.C.C. 4.28.017, Ordinance 12807, Section 2, and K.C.C. 4.28.022, Ordinance 14003, Section 2, and K.C.C. 4.28.025, Ordinance 384, Section 3, as amended, and K.C.C. 4.28.030, Ordinance 384, Section 4, as amended, and K.C.C. 4.28.040, Ordinance 15582, Section 4, and K.C.C. 4.29.020, Ordinance 15756, Section 4, and K.C.C. 4.29.040, Metro Resolution 3776, Section 4, as amended, and K.C.C. 4.30.010, Ordinance 15949, Section 5, as amended, and K.C.C. 4.33.030, Ordinance 15949, Section 6, and K.C.C. 4.33.040, Ordinance 15949, Section 7, and K.C.C. 4.33.050, Ordinance 12615, Section 2, and K.C.C. 4.31.010, Ordinance 12807, Section 4, as amended, and K.C.C. 4.31.020, Ordinance 12807, Section 5, as amended, and K.C.C. 4.31.030, Ordinance 6110, Section 5, as amended, and K.C.C. 4.32.030, Ordinance 6110, Section 7, and K.C.C. 4.32.050, Ordinance 6875, Section 2, as amended, and K.C.C. 4.34.020, Ordinance 11589, Section 4, as amended, and K.C.C. 4.34.045, Ordinance 12076, Section 48, and K.C.C. 4.42.090, Ordinance 9279, Section 11, and K.C.C. 4.42.110 and Ordinance 12807, Sections 6 and 7, and K.C.C. 4.42.122, adding a new section to K.C.C. chapter 2.49, adding new

chapters to K.C.C. Title 4A, adding a new chapter to K.C.C. Title 2, recodifying K.C.C. 4.28.010, K.C.C. 4.28.015, K.C.C. 4.28.016, K.C.C. 4.28.017, K.C.C. 4.28.022, K.C.C. 4.28.025, K.C.C. 4.28.030, K.C.C. 4.28.040, K.C.C. 4.28.045, K.C.C. 4.28.060, K.C.C. 4.29.011, K.C.C. 4.29.020, K.C.C. 4.29.030, K.C.C. 4.29.040, K.C.C. 4.30.010, K.C.C. 4.33.020, K.C.C. 4.33.030, K.C.C. 4.33.040, K.C.C. 4.33.050, K.C.C. 4.33.060, K.C.C. 4.31.010, K.C.C. 4.31.020, K.C.C. 4.31.030, K.C.C. 4.32.010, K.C.C. 4.32.012, K.C.C. 4.32.020, K.C.C. 4.32.030, K.C.C. 4.32.040, K.C.C. 4.32.050, K.C.C. 4.34.010, K.C.C. 4.34.020, K.C.C. 4.32.030, K.C.C. 4.34.040, K.C.C. 4.34.045, K.C.C. 4.34.050, K.C.C. 4.42.025, K.C.C. 4.42.090, K.C.C. 4.42.110 and K.C.C. 4.42.122, decodifying K.C.C. 4.28.020, K.C.C. 4.28.050, K.C.C. 4.28.055, K.C.C. 4.29.010 and K.C.C. 4.33.010 and repealing Ordinance 12000, Section 3, and K.C.C. 4.28.018, Ordinance 12000, Section 4, and K.C.C. 4.28.019 and Ordinance 9279, Section 2, as amended, and K.C.C. 4.42.020.

PREAMBLE:

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

BE IT ORDAINED BY THE COUNCIL OF KING COUNTY:

SECTION 1. There is hereby established a new chapter in K.C.C. Title 4A. The new chapter shall contain K.C.C. 4.28.010, as recodified by this ordinance, K.C.C. 4.28.015, as recodified by this ordinance, K.C.C. 4.28.016, as recodified by this ordinance, K.C.C. 4.28.017, as recodified by this ordinance, K.C.C. 4.28.022, as recodified by this ordinance, K.C.C. 4.28.025, as recodified by this ordinance, K.C.C. 4.28.030, as recodified by this ordinance, K.C.C. 4.28.040, as recodified by this ordinance, K.C.C. 4.28.045, as recodified by this ordinance, K.C.C. 4.28.060, as recodified by this ordinance, K.C.C. 4.29.011, as recodified by this ordinance, K.C.C. 4.29.020, as recodified by this ordinance, K.C.C. 4.29.030, as recodified by this ordinance, K.C.C. 4.29.040, as recodified by this ordinance, K.C.C. 4.30.010, as recodified by this ordinance, K.C.C. 4.33.020, as recodified by this ordinance, K.C.C. 4.33.030, as recodified by this ordinance, and K.C.C. 4.33.040, as recodified by this ordinance.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

A. 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))~~ the ((C)) 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.

B. Twenty-five percent of the car rental sales and use tax collections shall be deposited in the ~~((Y))~~ youth ~~((S))~~sports ~~((F))~~facilities ~~((G))~~grant ~~((F))~~fund. ~~((Monies contained))~~ Moneys in the ~~((Y))~~youth ~~((S))~~sports ~~((F))~~facilities ~~((G))~~grant ~~((F))~~fund ~~((ean))~~ shall 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 ~~((S))~~stadium ~~((O))~~operating fund and ~~((ean))~~ shall only be expended for the financing of stadium capital facilities. 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.

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

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

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

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

There is hereby imposed a special stadium and exhibition center sales and use tax as authorized by ((Referendum 48, sec. 204)) RCW 82.14.0494 and chapter 82.14 RCW, as amended, with a rate equal to 0.016 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, for collection beginning on the earliest allowable date consistent with the requirements of state law. The tax imposed by this section shall be in addition to all other taxes authorized by law, and shall be collected from those persons who are taxable by the state((~~pursuant to~~)) under chapters 82.08 and 82.12 RCW upon the occurrence of any taxable event within ((King)) the ((€)) county. The tax imposed under this section shall be deducted from the amount of tax otherwise required to be collected or paid over to the Washington ((€)) state Department of Revenue under chapter 82.08 or 82.12 RCW. The tax imposed under this section shall be transferred and deposited in accordance with ((Referendum 48, sec. 204 (3))) RCW 82.14.0494, and shall expire as provided in ((Referendum 48, sec. 204 (5))) RCW 82.14.0494.

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

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

A. For the purpose of providing funding for the operation, maintenance and capital needs of King County Metro public transportation, an additional sales and use tax of two-tenths of one percent is hereby levied, fixed and imposed ((~~effective April 1, 2001~~)) on all taxable events within ((King)) the ((€)) county as defined in chapter 82.08, 82.12 or 82.14 RCW except as provided in subsection B₂ of this section. The tax shall be imposed upon and collected from those persons from whom sales tax or use tax is collected ((~~pursuant to~~)) under chapter 82.08 or 82.14 RCW, and shall be so collected ((~~commencing April 1, 2001,~~)) at the rate of two-tenths of one percent of the selling price ((~~€~~)) in the case of a sales tax((~~€~~))₂ or value of the article used ((~~€~~)) in the case of a use tax((~~€~~)). This additional sales and use tax shall be in addition to all other existing sales and use taxes, including the six-tenths of one percent public transportation sales and use taxes currently imposed by the

county (~~pursuant to~~) under RCW 82.14.045.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(25%)) thereof shall be used for operations. The proceeds available for capital purposes shall be placed in a capital account subject only to annual appropriations by the council.

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

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

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

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

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

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

B. The proceeds of the tax authorized and imposed under K.C.C. 4.33.020, as recodified by this ordinance, may not be used to supplant existing funding for these purposes, except as authorized by RCW 82.14.460(4), as it exists on October 11, 2009, though nothing in this section shall be interpreted to prohibit the use of moneys collected under this section for the replacement of lapsed federal funding previously provided for the operation or delivery of services and programs as provided in this section.

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

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

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

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

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

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

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

A. No proceeds of the tax authorized and imposed under K.C.C. 4.33.020, as recodified by this ordinance, shall be provided to any contractor providing, annually, more than three million dollars in mental health treatment services through the King County regional support network unless that contractor has executed a binding partnership agreement covering employees performing community mental health services funded by public moneys with a bona fide labor organization and that:

1. Such an agreement has been implemented and has been in effect for at least three months; and
2. The labor organization and provider representatives have certified to the county executive that the agreement is operative with no significant deficiencies.

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

1. Not use any funds received for its work on contracts with the county for the provision of mental health services to assist, promote or deter union organizing. For the purposes of this section, "assist, promote or

deter union organizing" includes any attempt by an employer to influence the decision of its employees regarding whether to support or oppose a labor organization that represents or seeks to represent those employees;

2. Provide a current roster of employees to the county regional support network, including name, job title, department, work location and most recent date of hire;
3. Provide access to nonwork areas of provider facilities to union representatives for the purpose of allowing them to communicate with staff on nonwork time;
4. Agree to an expedited union recognition process through a National Labor Relations Board consent election agreement or a community election agreement;
5. Agree to an expedited collective bargaining process, if a majority of employees voting in an election choose union representation, that provides for interest arbitration of unresolved issues four months following certification of the bargaining unit;
6. Agree to include in such a collective bargaining agreement binding arbitration of grievances and a no-strike/no-lockout clause; and
7. Agree to binding arbitration of disputes concerning the interpretation and implementation of the partnership agreement.

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

SECTION 40. There is hereby established a new chapter in K.C.C. Title 4A. The new chapter shall contain K.C.C. 4.31.010, as recodified by this ordinance, K.C.C.4.31.020, as recodified by this ordinance, K.C.C. 4.31.030, as recodified by this ordinance, K.C.C. 4.32.010, as recodified by this ordinance, K.C.C. 4.32.012, as recodified by this ordinance, K.C.C. 4.32.020, as recodified by this ordinance, K.C.C. 4.32.030, as recodified by this ordinance, K.C.C. 4.32.040, as recodified by this ordinance, K.C.C. 4.32.050, as recodified by this ordinance, K.C.C. 4.34.010, as recodified by this ordinance, K.C.C. 4.34.020, as recodified by this

ordinance, K.C.C. 4.34.030, as recodified by this ordinance, K.C.C. 4.34.040, as recodified by this ordinance, K.C.C. 4.34.045, as recodified by this ordinance, and K.C.C. 4.34.050, as recodified by this ordinance.

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

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

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

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

SECTION 44. Ordinance 12807, Section 4, as amended, and K.C.C. 4.31.020 are each hereby amended

to read as follows:

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

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

1. The nonprofit tax-exempt organization publicly sponsors the event,
2. The nonprofit tax-exempt organization receives the use and benefit of the admission charges collected, and
3. The primary purpose of the event is charitable fundraising based on reasonable documentation.

C. A person who receives payment for an admission charge on which a tax is levied under this section,

and a person who by agreement with the Washington ~~((S))~~state ~~((P))~~public ~~((S))~~stadium ~~((A))~~authority is obligated to collect the tax, shall collect the tax from the person making the admission payment and shall remit the tax to the state treasurer as provided in this section. The tax imposed under this section shall be collected from the person paying the admission charge at the time the admission charge is paid. The person who by agreement with the Washington ~~((S))~~state ~~((P))~~public ~~((S))~~stadium ~~((A))~~authority is obligated to collect the tax, or the person collecting the tax, shall remit the tax to the state treasurer. Payment shall be made in monthly remittances on or before the fifteenth day of the month next succeeding the end of the monthly period in which the tax is collected or received and accompanied by such reports as the state treasurer requires. Payment or remittance of the tax collected may be made by check unless payment or remittance is otherwise required by the state ~~((t))~~Treasurer, but payment by check does not relieve the person collecting the tax from liability for payment and remittance of the tax to the state ~~((t))~~Treasurer unless the check is in the full and correct amount and until the check is honored. The person required to collect the tax under this section holds the tax in trust until the tax is remitted to the state ~~((t))~~Treasurer as provided in this section. If a person required to collect the tax imposed by this section fails to collect the tax, or having collected the tax fails to pay the tax to the state ~~((t))~~Treasurer in the manner prescribed by this section, whether the failure is the result of the person's own acts or the result of acts or conditions beyond the person's control, the person is personally liable to the state for the amount of the tax.

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

E. The applicable provisions in RCW 82.32.090 through 82.32.115, and the amendments to those

provisions, apply with respect to the taxes imposed under this section, except that, unless otherwise indicated by the context, in those provisions the term "state ((~~the~~)Treasurer " is substituted for each reference made to "department," "department of revenue" and "director of the department of revenue."

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

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

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

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

A. As authorized RCW 36.38.040, there is hereby levied and fixed a tax at the rate of one percent on any vehicle parking charges imposed at any parking facility that is part of a stadium and exhibition center as defined in RCW 36.102.010(9), located in ((~~King~~) the ((~~C~~)county and owned by the Washington ((~~S~~)state ((~~P~~)public ((~~S~~)stadium ((~~A~~)authority. From and after the date that the state ((~~the~~)Treasurer certifies to the Washington ((~~S~~)state ((~~P~~)public ((~~S~~)stadium ((~~A~~)authority and to the county that all of the bonds issued to finance the stadium and exhibition center authorized under chapter 43.99N RCW are fully repaid, redeemed or retired, the parking tax shall be levied and fixed at a rate of ten percent. For the purposes of this section, "vehicle parking charges" means only the actual parking charges exclusive of taxes and service charges and the value of any other benefit conferred. Revenues collected under this section shall be deposited and used in

accordance with RCW 36.38.040. The tax under this section shall be levied upon the first use of any part of the stadium and exhibition center but shall not be collected at any facility already in operation as of July 17, 1997.

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

C. A person liable for the collection and payment of the tax imposed by ~~((this chapter))~~ K.C.C. 4.31.010, as amended by this ordinance, K.C.C. 4.31.020, as amended by this ordinance, and this section shall acquire, keep and preserve for five years all records from which can be determined the amount of vehicle

parking tax that the person was liable to remit under this section. All of those records shall be open for examination and audit at all reasonable times by the ~~((King C))~~county finance ~~((department))~~ and business operations division or the state ~~((T))~~Treasurer or the state ~~((T))~~Treasurer's agent.

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

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

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

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

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

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

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

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

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

SECTION 53. Ordinance 6875, Section 2, as amended, and K.C.C. 4.34.020 are each hereby amended

to read as follows:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

D. For the purposes of this section, "tourism promotion" includes activities intended to attract visitors

for overnight stays, arts, heritage((;)) and cultural events, and recreational, professional((;)) and amateur sports events. ((Monies)) Moneys distributed for tourism promotion shall be in addition to and may not be used to replace or supplant any other funding by the county. Eligible applicants shall only include nonprofit organizations formed for the express purpose of tourism promotion in the county. Such organizations shall use ((monies)) moneys distributed under this section to promote events in all parts of the county.

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

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

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

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

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

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

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

A. Refinancing of Kingdome debt and dedication of hotel-motel tax revenue. It is the intent of the County to issue bonds to repay or refinance all or a portion of the existing bonded debt on the Kingdome, including but not limited to roof repairs, claims, and related costs. Such bonds, to be approved by future ordinance, shall be limited to tax general obligation bonds to which the county will also pledge the hotel-motel

tax authorized by (~~chapter 67.28~~) RCW 67.28.180, as amended by Referendum 48 sec. 501. Revenues received from such tax from January 1, 2013, through December 31, 2015, in excess of the amount required for this purpose shall be transferred to the stadium and exhibition center account (~~pursuant to Referendum 48 sec. 501 (3)(b))~~) under RCW 67.28.180(3)(b).

B. Pledge to maintain and continue taxes. The county hereby pledges to maintain and continue the taxes authorized in RCW 36.38.010(5), 67.28.180(~~(5)~~) and (~~Referendum 48 sec. 302~~) 36.38.040, until the bonds authorized in (~~Referendum 48 sec. 210~~) RCW 43.99N.020 are fully redeemed, both principal and interest. The county further pledges and dedicates to the repayment of the bonds issued to finance a stadium and exhibition center the full 2.0 percent hotel-motel tax during the years 2016 through 2020 in accordance with (~~Referendum 48 secs. 501 (2)(c)(ii) and 502(3)(e)~~) RCW 67.28.180 and 82.14.049 together with excess revenues from such tax during the years 2013 through 2015 beyond that needed to pay Kingdome debt.