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**SUBSTITUTE HOUSE BILL 1025**

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**State of Washington**

**67th Legislature**

**2022 Regular Session**

**By** House Finance (originally sponsored by Representatives Wicks, Eslick, Shewmake, Duerr, Ramel, Senn, Ortiz-Self, Ryu, Goehner, Jacobsen, and Pollet)

1 AN ACT Relating to local parks funding options; adding a new  
2 section to chapter 82.14 RCW; and creating a new section.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

4 NEW SECTION. **Sec. 1.** The legislature finds that Washington  
5 state will continue to see significant population growth, with office  
6 of financial management forecasts estimating nearly 2,000,000 more  
7 people by the year 2040. In the face of this dramatic growth, the  
8 legislature finds that it is more important than ever to help  
9 preserve, maintain, and enhance local parks, trails, and open spaces  
10 that are key contributors to the state's quality of life.

11 The legislature further finds that local parks and recreation  
12 agencies confronted with this growth are suffering severe budget  
13 impacts brought on by the COVID-19 pandemic, even as the utilization  
14 of parks, open spaces, and trails has spiked up dramatically. A just-  
15 completed comprehensive survey of local parks and recreation agencies  
16 has found that they have had to reduce expenditures by nearly 25  
17 percent on average and have experienced a 61 percent loss of earned  
18 revenue, even though more than two-thirds of those agencies are  
19 seeing major upticks in the utilization of their parks and trails,  
20 and one agency saw a 170 percent increase in usage.

1 The legislature finds that one of the best and most cost-  
2 effective ways for the residents of Washington state to achieve  
3 physical and mental health, and to prevent costly diseases and  
4 conditions such as diabetes, obesity, heart disease, and other  
5 coronary conditions, is to get regular exercise and physical  
6 activity. In fact, as part of a study done for the recreation and  
7 conservation office on the benefits of trail-based activities, the  
8 University of Washington conducted a literature review of over 100  
9 studies that identified evidence of a close linkage between health  
10 benefits and being outdoors. The literature review further found that  
11 the health benefits of nature "may be particularly impactful for the  
12 12.2 percent who have incomes below the poverty level."

13 The legislature further finds that public parks and trails,  
14 recreation programs, and open spaces offer equitable, no-cost, or  
15 low-cost options for all residents to be active and healthy, with  
16 these spaces receiving record levels of use during the COVID-19  
17 pandemic.

18 Finally, the legislature finds that while local parks facilities  
19 and spaces provide affordable recreation opportunities for all  
20 segments of their communities, new funding can be paired with ways to  
21 enhance equitable access to programs, and to determine how additional  
22 resources can help address imbalances for lower-income, historically  
23 underserved, and historically marginalized communities.

24 Therefore, it is the intent of the legislature to establish  
25 additional statutory tools to help local parks and recreation  
26 agencies better address maintenance backlogs, preserve quality open  
27 spaces, better serve communities experiencing inequities and lacking  
28 access to programs, and expand and improve the number and type of  
29 facilities that support healthy living.

30 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.14  
31 RCW to read as follows:

32 (1) The legislative authority of a city or a county, the  
33 governing body of a metropolitan park district under chapter 35.61  
34 RCW, or the governing body of a park and recreation district under  
35 chapter 36.69 RCW may submit an authorizing proposition to voters at  
36 a special or general election and, if the proposition is approved by  
37 a majority of persons voting, impose a sales and use tax in  
38 accordance with the terms of this chapter. The title of the ballot

1 measure must clearly state the purposes for which the proposed sales  
2 tax will be used.

3 (2) The tax authorized in this section is in addition to any  
4 other taxes authorized by law and must be collected from those  
5 persons who are taxable by the state under chapters 82.08 and 82.12  
6 RCW upon the occurrence of any taxable event within the taxing area.  
7 The rate of tax equals one-tenth of one percent of the selling price  
8 in the case of a sales tax, or value of the article used, in the case  
9 of a use tax. The tax may be imposed only within an existing city,  
10 county, metropolitan park district, or park and recreation district  
11 boundary.

12 (a) If both a county and a city within the boundaries of the  
13 county exercise the authority provided in this section, the city must  
14 impose the excise tax within its incorporated boundaries, and the  
15 county must impose the excise tax within the unincorporated areas.

16 (b) If both a county and a metropolitan park district or park  
17 district within the boundaries of the county exercise the authority  
18 provided in this section, the metropolitan park district or park  
19 district must impose the excise tax within its incorporated  
20 boundaries, and the county must impose the excise tax within the  
21 unincorporated areas.

22 (c) If both a city and a metropolitan park district or park  
23 district within the boundaries of the county exercise the authority  
24 provided in this section, the metropolitan park district or park  
25 district must impose the excise tax within its incorporated  
26 boundaries, and the city must impose the excise tax within its  
27 incorporated areas.

28 (d) If multiple agencies within the same service area gain  
29 approval by voters to exercise the authority provided in this  
30 section, they are directed to enter into an interlocal agreement  
31 pursuant to chapter 39.34 RCW to determine how to ensure the sales  
32 tax in any given service area does not exceed the rate in this  
33 subsection (2) and how to distribute the collections among the  
34 jurisdictions.

35 (3) The moneys collected under this section must be used for the  
36 purpose of acquiring, constructing, improving, providing, and funding  
37 park maintenance and improvement within the taxing area.

38 (4) Except as provided in subsection (5) of this section, the tax  
39 may not be imposed for a period exceeding 10 years. The tax, if not  
40 imposed under the conditions of subsection (5) of this section, may

1 be extended for a period not exceeding 10 years with an affirmative  
2 vote of the voters voting at the election.

3 (5) The voter-approved sales tax initially imposed under this  
4 section after July 1, 2021, may be imposed for a period exceeding 10  
5 years if the moneys received under this section are dedicated for the  
6 repayment of indebtedness incurred in accordance with the  
7 requirements of this section.

8 (6) Money received from the tax imposed under this section must  
9 be spent in accordance with the requirements of this section, and the  
10 district may deduct no more than three percent of the tax collected  
11 for administration and collection of expenses incurred by it.

12 (7) To carry out the purposes of this section, the entity  
13 imposing the tax has the authority to issue general obligation or  
14 revenue bonds within the limitations now or hereafter prescribed by  
15 the laws of this state, for a term not to exceed 20 years, and may  
16 use, and is authorized to pledge, the moneys collected for repayment  
17 of such bonds.

18 (8) In evaluating the use of funds approved by voters under this  
19 section, local parks and recreation agencies must:

20 (a) Use a participatory framework that includes input from a  
21 community advisory committee reflective of that agency's population  
22 demographics;

23 (b) Evaluate social and environmental justice conditions and  
24 impacts using the department of health's environmental health  
25 disparities map. The evaluation must include opportunities to enhance  
26 equitable access to parks and recreation properties and facilities  
27 and program imbalance to better assure that lower income,  
28 historically underserved, and historically marginalized communities  
29 can benefit from available resources. This evaluation must be made  
30 public through a city or county council public meeting or made  
31 available on the city's or county's public website; and

32 (c) Give special consideration to addressing environmental  
33 justice goals and policies, examining ways that local parks programs  
34 can help address health disparities, and measuring program  
35 performance in these areas.

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