



1 leaving local communities unable to make adequate and necessary  
2 investments in infrastructure and services their residents rely on  
3 and benefit from. Additional fiscal tools that provide funding for  
4 facilities, services, housing, and programs benefiting vulnerable  
5 populations as well as cultural organizations will enable local  
6 communities and their residents to choose to invest in their local  
7 institutional and human infrastructure to the benefit of the public.

8 (b) There is a demonstrated need for facilities and services in  
9 the community to help people with mental illness, individuals with  
10 developmental disabilities, and other vulnerable populations,  
11 including foster children, homeless families, veterans, and others in  
12 critical need. The need includes, but is not limited to, funding for  
13 mental health services, evaluation and treatment facilities, housing,  
14 and other projects and services for those in need.

15 (c) There is also a need to provide public and educational  
16 benefits and economic support for cultural organizations. Providing  
17 local support for the state's cultural organizations is in the public  
18 interest and will serve multiple public purposes including, among  
19 others, enhancing and extending the education reach and offerings of  
20 cultural organizations; ensuring continued and expanded access to the  
21 facilities and programs of cultural organizations by economically and  
22 geographically underserved populations; and providing financial  
23 stability to the organizations to continue and extend the numerous  
24 public benefits they provide.

25 (2) It is the intent of the legislature to provide local  
26 governments and the communities they serve the fiscal tools needed to  
27 provide these important services.

28 **PART II**  
29 **DEFINITIONS**

30 NEW SECTION. **Sec. 201.** DEFINITIONS. The definitions in this  
31 section apply throughout this chapter unless the context clearly  
32 requires otherwise.

33 (1) "Administrative costs" means all operating, administrative,  
34 and maintenance expenses for a program, a designated public agency,  
35 or a designated entity.

36 (2) "Attendance" means the total number of visits by persons in  
37 physical attendance during a year at cultural organization facilities  
38 located or cultural organization programs provided within the county

1 creating a program, including attendance for which admission was  
2 paid, discounted, or free, consistent with and verifiable under  
3 guidelines adopted by the appropriate program.

4 (3) "Cultural organization" means a nonprofit corporation  
5 incorporated under the laws of the state of Washington and recognized  
6 by the internal revenue service as described in section 501(c)(3) of  
7 the internal revenue code of 1986, as amended, with its principal  
8 location or locations and conducting a majority of its activities  
9 within the state, not including: Any agency of the state or any of  
10 its political subdivisions; any municipal corporation; any  
11 organization that raises funds for redistribution to multiple  
12 cultural organizations; or any radio or television broadcasting  
13 network or station, cable communications system, internet-based  
14 communications venture or service, newspaper, or magazine. The  
15 primary purpose of the organization must be the advancement and  
16 preservation of science or technology, the visual or performing arts,  
17 zoology, botany, anthropology, heritage, or natural history and any  
18 organization must directly provide programming or experiences  
19 available to the general public. Any organization with the primary  
20 purpose of advancing and preserving zoology such as zoos and  
21 aquariums must be or support a facility that is accredited by the  
22 association of zoos and aquariums or its functional successor. A  
23 state-related cultural organization may be a cultural organization.

24 (4) "Designated entity" means the entity designated by the  
25 legislative authority of a county creating the program, as required  
26 under section 601(1)(d) of this act. The entity may be a public  
27 agency, including the state arts commission established under chapter  
28 43.46 RCW, or a Washington nonprofit corporation that is not a  
29 cultural organization eligible for funding under this chapter.

30 (5) "Designated public agency" means the public agency designated  
31 by the legislative authority of a county creating the program, as  
32 required under section 601(2)(h) of this act.

33 (6) "Program" means a cultural access program established by a  
34 county by ordinance.

35 (7) "Revenues" means revenues from all sources generated by a  
36 cultural organization, consistent with generally accepted accounting  
37 practices and any program guidelines, excluding: (a) Revenues  
38 associated with capital projects other than major maintenance  
39 projects including, but not limited to, capital campaign expenses;  
40 (b) funds provided under this chapter; (c) revenue that would be

1 considered unrelated business taxable income under the internal  
2 revenue code of 1986, as amended; and (d) with respect to a state-  
3 related cultural organization, state funding received by it or for  
4 the institution it supports. Revenues include transfers from an  
5 organization's endowment or reserves and may include the value of in-  
6 kind goods and services to the extent permitted under any program  
7 guidelines.

8 (8) "State-related cultural organization" means an organization  
9 incorporated as a nonprofit corporation under the laws of the state  
10 of Washington and recognized by the internal revenue service as  
11 described in section 501(c)(3) of the internal revenue code of 1986,  
12 as amended, with a primary purpose and directly providing programming  
13 or experiences available to the general public consistent with the  
14 requirements for recognition as a cultural organization under this  
15 chapter operating in a facility owned and supported by the state, a  
16 state agency, or state educational institution.

17 **PART III**

18 **CULTURAL ACCESS PROGRAM**

19 NEW SECTION. **Sec. 301.** CREATION. (1) Any county legislative  
20 authority may create a cultural access program by ordinance.

21 (2) Any contiguous group of counties may create a program by  
22 entering into an interlocal agreement under chapter 39.34 RCW,  
23 approved by resolution of the county legislative authorities.

24 (3) A city may create a cultural access program if the county  
25 legislative authority in which the city is located adopts a  
26 resolution stating that the county forfeits its option to create a  
27 program or does not place a proposition before the people to create  
28 such a program by June 30, 2017. In the event the exception in this  
29 subsection occurs, all references in this chapter to a county must  
30 include a city that has exercised its authority under this  
31 subsection, unless the context clearly requires otherwise.

32 NEW SECTION. **Sec. 302.** START-UP FUNDING AND CONDITIONAL  
33 FORMATION. (1) The county creating a program may advance to the  
34 program funding for its administrative costs, including the cost of  
35 informing the public about the formation of the program, how it is  
36 proposed to be funded, and the public benefits to be realized if it  
37 is successful. However, this subsection does not authorize the

1 preparation and distribution of information to the general public for  
2 the purpose of influencing the outcome of any election called for  
3 voter authorization of a proposed tax to support a program.

4 (2) The county creating a program may provide for repayment of  
5 any start-up funding advanced to a program from the proceeds of taxes  
6 authorized under sections 401 through 403 of this act and approved by  
7 voters after the taxes are first collected. The funds may be repaid  
8 to such county with interest at the internal rate of return on the  
9 invested funds of such county.

10 NEW SECTION. **Sec. 303.** NONSUPPLANTATION. In creating a program  
11 under this chapter, any county creating the program must affirm that  
12 any funding such county usually and customarily provides to cultural  
13 organizations similar to funding that would be available to those  
14 organizations under this chapter may not be replaced or materially  
15 diminished as a result of funding becoming available under this  
16 chapter. If an organization designated to receive funds under this  
17 chapter is a state-related cultural organization, the funds received  
18 under this chapter may not replace or materially diminish any funding  
19 usually or customarily provided by the state.

20 NEW SECTION. **Sec. 304.** ADVISORY COUNCILS. Each county creating  
21 a program under this chapter may establish an advisory council, the  
22 membership of which must include citizen representatives of  
23 constituencies and organizations with interests relevant to the work  
24 of the program including, but not limited to, leaders in the  
25 business, educational, and cultural communities. Advisory council  
26 members should be residents of the county creating the program.  
27 Policies concerning the size and operation of any advisory council  
28 must be established by the county that creates the program.

29 NEW SECTION. **Sec. 305.** ALTERNATIVE ADMINISTRATIVE ARRANGEMENTS.  
30 A county with a population of less than one million five hundred  
31 thousand may contract with the state arts commission formed under  
32 chapter 43.46 RCW for the provision of consulting, management, or  
33 other administrative services to be provided to its program created  
34 under this chapter. Any county creating a program may elect to  
35 consolidate administration of such a program with that of the entity  
36 or public agency designated by the county creating such a program to  
37 perform the functions required under section 601 of this act.

1 **PART IV**

2 **FUNDING**

3 NEW SECTION. **Sec. 401.** PROGRAM TO IMPOSE TAX. (1)(a) Except as  
4 provided in (b) of this section, a county creating a program under  
5 this chapter may impose sales and use taxes under section 402 of this  
6 act or additional regular property tax levies under section 403 of  
7 this act for the purposes authorized under this chapter.

8 (b) A county with a population of one million five hundred  
9 thousand or more may not impose additional regular property tax  
10 levies under section 403 of this act.

11 (2) If a county imposes sales and use taxes under section 402 of  
12 this act, the county may not impose an additional regular property  
13 tax levy under section 403 of this act so long as such sales and use  
14 taxes are in effect.

15 (3) If a county imposes an additional regular property tax levy  
16 under section 403 of this act, the county may not impose sales and  
17 use taxes under section 402 of this act so long as such property tax  
18 levy is in effect.

19 (4) All revenue from taxes imposed under this chapter must be  
20 credited to a special fund in the treasury of the county imposing  
21 such tax and used solely for the purpose of paying all or any part of  
22 the cost of cultural access programs as provided in this chapter.

23 NEW SECTION. **Sec. 402.** A new section is added to chapter 82.14  
24 RCW to read as follows:

25 SALES AND USE TAXES. (1) The legislative authority of a county or  
26 a city may impose a sales and use tax of up to one-tenth of one  
27 percent of the selling price in the case of a sales tax, or value of  
28 the article used, in the case of a use tax, for the purposes  
29 authorized under chapter 36.--- RCW (the new chapter created in  
30 section 802 of this act). The legislative authority of the county or  
31 city may impose the sales and use tax by ordinance and must condition  
32 its imposition on the specific authorization of a majority of the  
33 voters voting on a proposition submitted at a special or general  
34 election held after June 30, 2016. The ordinance and ballot  
35 proposition may provide for the tax to apply for a period of up to  
36 seven consecutive years.

37 (2) The tax authorized in this section is in addition to any  
38 other taxes authorized by law and must be collected from those

1 persons who are taxable by the state under chapters 82.08 and 82.12  
2 RCW upon the occurrence of any taxable event.

3 (3) The legislative authority of a county or city may reimpose a  
4 tax imposed under this section for one or more additional periods of  
5 up to seven consecutive years. The legislative authority of the  
6 county or city may only reimpose the sales and use tax by ordinance  
7 and on the prior specific authorization of a majority of the voters  
8 voting on a proposition submitted at a special or general election.

9 (4) Moneys collected under this section may only be used for the  
10 purposes set forth in section 601 of this act.

11 (5) The department must perform the collection of taxes under  
12 this section on behalf of a county or city at no cost to the county  
13 or city, and the state treasurer must distribute those taxes as  
14 available on a monthly basis to the county or city or, upon the  
15 direction of the county or city, to its treasurer or a fiscal agent,  
16 paying agent, or trustee for obligations issued or incurred by the  
17 program.

18 (6) The definitions in section 201 of this act apply to this  
19 section.

20 NEW SECTION. **Sec. 403.** A new section is added to chapter 84.52  
21 RCW to read as follows:

22 **PROPERTY TAX.** (1) The legislative authority of a county or city  
23 may impose an additional regular property tax levy for the purposes  
24 authorized under chapter 36.--- RCW (the new chapter created in  
25 section 802 of this act). The legislative authority of the county or  
26 city may impose the additional levy by ordinance and must condition  
27 its imposition of the levy upon prior specific authorization of a  
28 majority of the voters voting on a proposition submitted at a special  
29 or general election held after June 30, 2016. The ordinance and the  
30 ballot proposition must set forth the total dollar amount to be  
31 collected in the first year of the levy and the estimated levy rate  
32 for the first year and may provide for a levy for a period of up to  
33 seven consecutive years. The total dollar amount to be set forth in  
34 the ordinance and the ballot proposition may not exceed an amount  
35 equal to: The total taxable retail sales and taxable uses in the  
36 county or the city levying the property tax for the most recent  
37 calendar year as reported by the department multiplied by one-tenth  
38 of one percent. Any county or city levying the property tax in this  
39 section must calculate the total dollar amount to be collected using

1 the most recent calendar year publicly available data of taxable  
2 retail sales published on the department's web site.

3 (2) The legislative authority of a county or city may reimpose an  
4 additional regular property tax levy imposed under subsection (1) of  
5 this section for one or more additional periods of up to seven  
6 consecutive years. The legislative authority of the county or city  
7 may only reimpose the regular property tax levy by ordinance and on  
8 the prior specific authorization of a majority of the voters voting  
9 on a proposition submitted at a special or general election. The  
10 ordinance and the ballot proposition must set forth the total dollar  
11 amount to be collected in the first year and the estimated levy rate  
12 for the first year of the reimposed levy. The total dollar amount to  
13 be set forth in the ordinance and the ballot proposition may not  
14 exceed an amount equal to: The total taxable retail sales and taxable  
15 uses in the county or the city levying the property tax for the most  
16 recent calendar year as reported by the department multiplied by one-  
17 tenth of one percent. Any county or city levying the property tax in  
18 this section must calculate the total dollar amount to be collected  
19 using the most recent calendar year publicly available data of  
20 taxable retail sales published on the department's web site.

21 (3) In the event a county or city is levying property taxes under  
22 this section that, in combination with property taxes levied by other  
23 taxing districts, exceed the limitation in RCW 84.52.050 or  
24 84.52.043(2), the county's or city's property tax levy under this  
25 section must be reduced or eliminated consistent with RCW 84.52.010.

26 (4) The limitation in RCW 84.55.010 does not apply to the first  
27 levy imposed under subsection (1) of this section or to the first  
28 levy reimposed under subsection (2) of this section.

29 (5) The limitations in RCW 84.52.043(1) do not apply to the tax  
30 levy authorized in this section.

31 (6) Moneys collected under this section may only be used for the  
32 purposes set forth in section 601 of this act.

33 (7) The definitions in section 201 of this act apply to this  
34 section.

35 **Sec. 404.** RCW 84.52.010 and 2011 1st sp.s. c 28 s 2 are each  
36 amended to read as follows:

37 (1) Except as is permitted under RCW 84.55.050, all taxes must be  
38 levied or voted in specific amounts.

1           (2) The rate percent of all taxes for state and county purposes,  
2 and purposes of taxing districts coextensive with the county, must be  
3 determined, calculated and fixed by the county assessors of the  
4 respective counties, within the limitations provided by law, upon the  
5 assessed valuation of the property of the county, as shown by the  
6 completed tax rolls of the county, and the rate percent of all taxes  
7 levied for purposes of taxing districts within any county must be  
8 determined, calculated and fixed by the county assessors of the  
9 respective counties, within the limitations provided by law, upon the  
10 assessed valuation of the property of the taxing districts  
11 respectively.

12           (3) When a county assessor finds that the aggregate rate of tax  
13 levy on any property, that is subject to the limitations set forth in  
14 RCW 84.52.043 or 84.52.050, exceeds the limitations provided in  
15 either of these sections, the assessor must recompute and establish a  
16 consolidated levy in the following manner:

17           (a) The full certified rates of tax levy for state, county,  
18 county road district, and city or town purposes must be extended on  
19 the tax rolls in amounts not exceeding the limitations established by  
20 law; however any state levy takes precedence over all other levies  
21 and may not be reduced for any purpose other than that required by  
22 RCW 84.55.010. If, as a result of the levies imposed under RCW  
23 36.54.130, 84.34.230, 84.52.069, 84.52.105, the portion of the levy  
24 by a metropolitan park district that was protected under RCW  
25 84.52.120, 84.52.125, 84.52.135, 84.52.140, and the protected portion  
26 of the levy under RCW 86.15.160 by flood control zone districts in a  
27 county with a population of seven hundred seventy-five thousand or  
28 more that are coextensive with a county, the combined rate of regular  
29 property tax levies that are subject to the one percent limitation  
30 exceeds one percent of the true and fair value of any property, then  
31 these levies must be reduced as follows:

32           (i) The portion of the levy by a metropolitan park district that  
33 has a population of less than one hundred fifty thousand and is  
34 located in a county with a population of one million five hundred  
35 thousand or more that is protected under RCW 84.52.120 must be  
36 reduced until the combined rate no longer exceeds one percent of the  
37 true and fair value of any property or must be eliminated;

38           (ii) If the combined rate of regular property tax levies that are  
39 subject to the one percent limitation still exceeds one percent of  
40 the true and fair value of any property, the protected portion of the

1 levy imposed under RCW 86.15.160 by a flood control zone district in  
2 a county with a population of seven hundred seventy-five thousand or  
3 more that is coextensive with a county must be reduced until the  
4 combined rate no longer exceeds one percent of the true and fair  
5 value of any property or must be eliminated;

6 (iii) If the combined rate of regular property tax levies that  
7 are subject to the one percent limitation still exceeds one percent  
8 of the true and fair value of any property, the levy imposed by a  
9 county under RCW 84.52.140 must be reduced until the combined rate no  
10 longer exceeds one percent of the true and fair value of any property  
11 or must be eliminated;

12 (iv) If the combined rate of regular property tax levies that are  
13 subject to the one percent limitation still exceeds one percent of  
14 the true and fair value of any property, the portion of the levy by a  
15 fire protection district that is protected under RCW 84.52.125 must  
16 be reduced until the combined rate no longer exceeds one percent of  
17 the true and fair value of any property or must be eliminated;

18 (v) If the combined rate of regular property tax levies that are  
19 subject to the one percent limitation still exceeds one percent of  
20 the true and fair value of any property, the levy imposed by a county  
21 under RCW 84.52.135 must be reduced until the combined rate no longer  
22 exceeds one percent of the true and fair value of any property or  
23 must be eliminated;

24 (vi) If the combined rate of regular property tax levies that are  
25 subject to the one percent limitation still exceeds one percent of  
26 the true and fair value of any property, the levy imposed by a ferry  
27 district under RCW 36.54.130 must be reduced until the combined rate  
28 no longer exceeds one percent of the true and fair value of any  
29 property or must be eliminated;

30 (vii) If the combined rate of regular property tax levies that  
31 are subject to the one percent limitation still exceeds one percent  
32 of the true and fair value of any property, the portion of the levy  
33 by a metropolitan park district with a population of one hundred  
34 fifty thousand or more that is protected under RCW 84.52.120 must be  
35 reduced until the combined rate no longer exceeds one percent of the  
36 true and fair value of any property or must be eliminated;

37 (viii) If the combined rate of regular property tax levies that  
38 are subject to the one percent limitation still exceeds one percent  
39 of the true and fair value of any property, then the levies imposed  
40 under RCW 84.34.230, 84.52.105, and any portion of the levy imposed

1 under RCW 84.52.069 that is in excess of thirty cents per thousand  
2 dollars of assessed value, must be reduced on a pro rata basis until  
3 the combined rate no longer exceeds one percent of the true and fair  
4 value of any property or must be eliminated; and

5 (ix) If the combined rate of regular property tax levies that are  
6 subject to the one percent limitation still exceeds one percent of  
7 the true and fair value of any property, then the thirty cents per  
8 thousand dollars of assessed value of tax levy imposed under RCW  
9 84.52.069 must be reduced until the combined rate no longer exceeds  
10 one percent of the true and fair value of any property or must be  
11 eliminated.

12 (b) The certified rates of tax levy subject to these limitations  
13 by all junior taxing districts imposing taxes on such property must  
14 be reduced or eliminated as follows to bring the consolidated levy of  
15 taxes on such property within the provisions of these limitations:

16 (i) First, the certified property tax levy authorized under  
17 section 403 of this act must be reduced on a pro rata basis or  
18 eliminated;

19 (ii) Second, if the consolidated tax levy rate still exceeds  
20 these limitations, the certified property tax levy rates of those  
21 junior taxing districts authorized under RCW 36.68.525, 36.69.145,  
22 35.95A.100, and 67.38.130 must be reduced on a pro rata basis or  
23 eliminated;

24 (~~(ii) Second~~) (iii) Third, if the consolidated tax levy rate  
25 still exceeds these limitations, the certified property tax levy  
26 rates of flood control zone districts other than the portion of a  
27 levy protected under RCW 84.52.815 must be reduced on a pro rata  
28 basis or eliminated;

29 (~~(iii) Third~~) (iv) Fourth, if the consolidated tax levy rate  
30 still exceeds these limitations, the certified property tax levy  
31 rates of all other junior taxing districts, other than fire  
32 protection districts, regional fire protection service authorities,  
33 library districts, the first fifty cent per thousand dollars of  
34 assessed valuation levies for metropolitan park districts, and the  
35 first fifty cent per thousand dollars of assessed valuation levies  
36 for public hospital districts, must be reduced on a pro rata basis or  
37 eliminated;

38 (~~(iv) Fourth~~) (v) Fifth, if the consolidated tax levy rate  
39 still exceeds these limitations, the first fifty cent per thousand  
40 dollars of assessed valuation levies for metropolitan park districts

1 created on or after January 1, 2002, must be reduced on a pro rata  
2 basis or eliminated;

3 ~~((v) Fifth))~~ (vi) Sixth, if the consolidated tax levy rate still  
4 exceeds these limitations, the certified property tax levy rates  
5 authorized to fire protection districts under RCW 52.16.140 and  
6 52.16.160 and regional fire protection service authorities under RCW  
7 52.26.140(1) (b) and (c) must be reduced on a pro rata basis or  
8 eliminated; and

9 ~~((vi) Sixth))~~ (vii) Seventh, if the consolidated tax levy rate  
10 still exceeds these limitations, the certified property tax levy  
11 rates authorized for fire protection districts under RCW 52.16.130,  
12 regional fire protection service authorities under RCW  
13 52.26.140(1)(a), library districts, metropolitan park districts  
14 created before January 1, 2002, under their first fifty cent per  
15 thousand dollars of assessed valuation levy, and public hospital  
16 districts under their first fifty cent per thousand dollars of  
17 assessed valuation levy, must be reduced on a pro rata basis or  
18 eliminated.

19 **Sec. 405.** RCW 84.52.010 and 2009 c 551 s 7 are each amended to  
20 read as follows:

21 (1) Except as is permitted under RCW 84.55.050, all taxes  
22 ~~((shall))~~ must be levied or voted in specific amounts.

23 (2) The rate percent of all taxes for state and county purposes,  
24 and purposes of taxing districts coextensive with the county,  
25 ~~((shall))~~ must be determined, calculated and fixed by the county  
26 assessors of the respective counties, within the limitations provided  
27 by law, upon the assessed valuation of the property of the county, as  
28 shown by the completed tax rolls of the county, and the rate percent  
29 of all taxes levied for purposes of taxing districts within any  
30 county ~~((shall))~~ must be determined, calculated and fixed by the  
31 county assessors of the respective counties, within the limitations  
32 provided by law, upon the assessed valuation of the property of the  
33 taxing districts respectively.

34 (3) When a county assessor finds that the aggregate rate of tax  
35 levy on any property, that is subject to the limitations set forth in  
36 RCW 84.52.043 or 84.52.050, exceeds the limitations provided in  
37 either of these sections, the assessor ~~((shall))~~ must recompute and  
38 establish a consolidated levy in the following manner:

1       (~~(1)~~) (a) The full certified rates of tax levy for state,  
2 county, county road district, and city or town purposes (~~shall~~)  
3 must be extended on the tax rolls in amounts not exceeding the  
4 limitations established by law; however any state levy (~~shall~~)  
5 takes precedence over all other levies and (~~shall~~) may not be  
6 reduced for any purpose other than that required by RCW 84.55.010.  
7 If, as a result of the levies imposed under RCW 36.54.130, 84.34.230,  
8 84.52.069, 84.52.105, the portion of the levy by a metropolitan park  
9 district that was protected under RCW 84.52.120, 84.52.125,  
10 84.52.135, and 84.52.140, the combined rate of regular property tax  
11 levies that are subject to the one percent limitation exceeds one  
12 percent of the true and fair value of any property, then these levies  
13 (~~shall~~) must be reduced as follows:

14       (~~(a)~~) (i) The levy imposed by a county under RCW 84.52.140  
15 (~~shall~~) must be reduced until the combined rate no longer exceeds  
16 one percent of the true and fair value of any property or (~~shall~~)  
17 must be eliminated;

18       (~~(b)~~) (ii) If the combined rate of regular property tax levies  
19 that are subject to the one percent limitation still exceeds one  
20 percent of the true and fair value of any property, the portion of  
21 the levy by a fire protection district that is protected under RCW  
22 84.52.125 (~~shall~~) must be reduced until the combined rate no longer  
23 exceeds one percent of the true and fair value of any property or  
24 (~~shall~~) must be eliminated;

25       (~~(c)~~) (iii) If the combined rate of regular property tax levies  
26 that are subject to the one percent limitation still exceeds one  
27 percent of the true and fair value of any property, the levy imposed  
28 by a county under RCW 84.52.135 must be reduced until the combined  
29 rate no longer exceeds one percent of the true and fair value of any  
30 property or must be eliminated;

31       (~~(d)~~) (iv) If the combined rate of regular property tax levies  
32 that are subject to the one percent limitation still exceeds one  
33 percent of the true and fair value of any property, the levy imposed  
34 by a ferry district under RCW 36.54.130 must be reduced until the  
35 combined rate no longer exceeds one percent of the true and fair  
36 value of any property or must be eliminated;

37       (~~(e)~~) (v) If the combined rate of regular property tax levies  
38 that are subject to the one percent limitation still exceeds one  
39 percent of the true and fair value of any property, the portion of  
40 the levy by a metropolitan park district that is protected under RCW

1 84.52.120 (~~shall~~) must be reduced until the combined rate no longer  
2 exceeds one percent of the true and fair value of any property or  
3 (~~shall~~) must be eliminated;

4 (~~(f)~~) (vi) If the combined rate of regular property tax levies  
5 that are subject to the one percent limitation still exceeds one  
6 percent of the true and fair value of any property, then the levies  
7 imposed under RCW 84.34.230, 84.52.105, and any portion of the levy  
8 imposed under RCW 84.52.069 that is in excess of thirty cents per  
9 thousand dollars of assessed value, (~~shall~~) must be reduced on a  
10 pro rata basis until the combined rate no longer exceeds one percent  
11 of the true and fair value of any property or (~~shall~~) must be  
12 eliminated; and

13 (~~(g)~~) (vii) If the combined rate of regular property tax levies  
14 that are subject to the one percent limitation still exceeds one  
15 percent of the true and fair value of any property, then the thirty  
16 cents per thousand dollars of assessed value of tax levy imposed  
17 under RCW 84.52.069 (~~shall~~) must be reduced until the combined rate  
18 no longer exceeds one percent of the true and fair value of any  
19 property or eliminated.

20 (~~(2)~~) (b) The certified rates of tax levy subject to these  
21 limitations by all junior taxing districts imposing taxes on such  
22 property (~~shall~~) must be reduced or eliminated as follows to bring  
23 the consolidated levy of taxes on such property within the provisions  
24 of these limitations:

25 (~~(a)~~) (i) First, the certified property tax levy authorized  
26 under section 403 of this act must be reduced on a pro rata basis or  
27 eliminated;

28 (ii) Second, if the consolidated tax levy rate still exceeds  
29 these limitations, the certified property tax levy rates of those  
30 junior taxing districts authorized under RCW 36.68.525, 36.69.145,  
31 35.95A.100, and 67.38.130 (~~shall~~) must be reduced on a pro rata  
32 basis or eliminated;

33 (~~(b) Second~~) (iii) Third, if the consolidated tax levy rate  
34 still exceeds these limitations, the certified property tax levy  
35 rates of flood control zone districts (~~shall~~) must be reduced on a  
36 pro rata basis or eliminated;

37 (~~(c) Third~~) (iv) Fourth, if the consolidated tax levy rate  
38 still exceeds these limitations, the certified property tax levy  
39 rates of all other junior taxing districts, other than fire  
40 protection districts, regional fire protection service authorities,

1 library districts, the first fifty cent per thousand dollars of  
2 assessed valuation levies for metropolitan park districts, and the  
3 first fifty cent per thousand dollars of assessed valuation levies  
4 for public hospital districts, (~~shall~~) must be reduced on a pro  
5 rata basis or eliminated;

6 (~~(d) Fourth~~) (v) Fifth, if the consolidated tax levy rate still  
7 exceeds these limitations, the first fifty cent per thousand dollars  
8 of assessed valuation levies for metropolitan park districts created  
9 on or after January 1, 2002, (~~shall~~) must be reduced on a pro rata  
10 basis or eliminated;

11 (~~(e) Fifth~~) (vi) Sixth, if the consolidated tax levy rate still  
12 exceeds these limitations, the certified property tax levy rates  
13 authorized to fire protection districts under RCW 52.16.140 and  
14 52.16.160 and regional fire protection service authorities under RCW  
15 52.26.140(1) (b) and (c) (~~shall~~) must be reduced on a pro rata  
16 basis or eliminated; and

17 (~~(f) Sixth~~) (vii) Seventh, if the consolidated tax levy rate  
18 still exceeds these limitations, the certified property tax levy  
19 rates authorized for fire protection districts under RCW 52.16.130,  
20 regional fire protection service authorities under RCW  
21 52.26.140(1)(a), library districts, metropolitan park districts  
22 created before January 1, 2002, under their first fifty cent per  
23 thousand dollars of assessed valuation levy, and public hospital  
24 districts under their first fifty cent per thousand dollars of  
25 assessed valuation levy, (~~shall~~) must be reduced on a pro rata  
26 basis or eliminated.

## 27 PART V

### 28 PUBLIC BENEFITS AND PUBLIC SCHOOL CULTURAL ACCESS PROGRAM

29 NEW SECTION. **Sec. 501.** PUBLIC BENEFITS. (1) A program created  
30 under this chapter must provide or continue to provide funding  
31 authorized under this chapter only to cultural organizations that  
32 provide discernible public benefits. Each program created under this  
33 chapter must identify a range of public benefits that cultural  
34 organizations may provide or continue to provide in satisfaction of  
35 this requirement for eligibility to receive funding authorized under  
36 this chapter. The public benefits include, without limitation:  
37 Reasonable opportunities for access to facilities, programs, and  
38 services on a reduced or no admission fee basis, particularly for

1 diverse and underserved populations and communities; providing,  
2 through technological and other means, services or programs in  
3 locations other than an organization's own facilities; providing  
4 educational programs and experiences both at an organization's own  
5 facilities and in schools and other venues; broadening cultural  
6 programs, performances, and exhibitions for the enlightenment and  
7 entertainment of the public; supporting collaborative relationships  
8 with other cultural organizations in order to extend the reach and  
9 impact of the collaborating organizations for the benefit of the  
10 public; and, in the case of community-based cultural organizations,  
11 organizational capacity-building projects or activities that an  
12 organization can demonstrate, to the reasonable satisfaction of the  
13 designated entity, will enhance the ability of the organization to  
14 provide or continue to provide meaningful public benefits not  
15 otherwise achievable.

16 (2) Each program created under this chapter must adopt guidelines  
17 establishing a baseline standard of continuous performance with  
18 respect to the provision of public benefits required under this  
19 chapter and for evaluating the eligibility of any cultural  
20 organization to receive funds under this chapter based on the  
21 continuous performance of the organization in the provision of the  
22 public benefits. The guidelines must include: (a) Procedures for  
23 notifying any organization at risk of losing its eligibility to  
24 receive funds under this chapter for failure to achieve the program's  
25 baseline standard of performance with respect to the continuous  
26 provision of public benefits; and (b) measures or procedures  
27 available to the organization for either retaining or recovering  
28 eligibility, as appropriate.

29 NEW SECTION. **Sec. 502.** PUBLIC SCHOOL CULTURAL ACCESS PROGRAM.

30 (1) A program created under this chapter must develop and provide a  
31 public school cultural access program, as provided in section 601 of  
32 this act.

33 (2) To the extent practicable consistent with available  
34 resources, the public school cultural access element of a program of  
35 a county described in section 601(2) of this act must include the  
36 following attributes:

37 (a) Provide benefits designed to increase public school student  
38 access to the programming offered and facilities operated by regional  
39 and community-based cultural organizations receiving funding under

1 this chapter, giving priority to the activities in the order  
2 described in (c) of this subsection;

3 (b) Offer benefits to every public school in the county while  
4 scaling the range of benefits available to and the frequency of  
5 opportunities to participate by any particular school to coincide  
6 with the relative percentage of students attending the school who  
7 participate in the national free or reduced-price school meals  
8 program;

9 (c) Benefits provided under the public school cultural access  
10 program must include, without limitation:

11 (i) Providing directly or otherwise funding and arranging for  
12 transportation for all public school students at participating  
13 schools to attend and participate annually in the age-appropriate  
14 programs and activities offered by such organizations;

15 (ii) Should funding available under this program for student  
16 transportation be inadequate in any one year due to more demand for  
17 student transportation than can be funded, increasing the subsequent  
18 annual percentage allocation to the public school cultural access  
19 program up to two percent so as to provide sufficient funds to ensure  
20 adequate funding of student transportation;

21 (iii) Establishing and operating, within funding provided to  
22 support the public school cultural access program under this  
23 subsection, of a centralized service available to regional and  
24 community-based cultural organizations receiving funding under this  
25 chapter and public schools in the county to coordinate opportunities  
26 for public school student access to the programs and activities  
27 offered by the organizations both at the facilities and venues  
28 operated by the organizations and through programs and experiences  
29 provided by the organizations at schools and elsewhere;

30 (iv) In consultation with cultural organizations located within  
31 the county, preparing and maintaining a readily accessible and  
32 current guide cataloging access opportunities and facilitating  
33 scheduling;

34 (v) Coordinating closely with cultural organizations to maximize  
35 student utilization of available opportunities in a cost-efficient  
36 manner including possible scheduling on a single day opportunities  
37 for different grade levels at any one school and participation in  
38 multiple programs or activities in the same general area for which  
39 program-funded transportation is provided;

1 (vi) Supporting the development of tools, materials, and media by  
2 cultural organizations to ensure that school access programs and  
3 activities correlate with school curricula and extend the reach of  
4 access programs and activities for classroom use with or without  
5 direct on-site participation, to the extent practicable;

6 (vii) Building meaningful partnerships with public schools and  
7 cultural organizations in order to maximize participation in school  
8 access programs and activities and ensure their relevance and  
9 effectiveness;

10 (d) When a program determines that its program element required  
11 under (c)(i) through (vii) of this subsection has achieved sufficient  
12 scale and participation among public schools located within its  
13 boundaries and that it has resources remaining to devote to  
14 additional public school cultural access programs without diminishing  
15 such participation, the county may develop and financially support  
16 other public school cultural access activities in conjunction with  
17 cultural organizations receiving funds under this chapter; public  
18 school districts; and other public or nonprofit organizations that  
19 support cultural access. Any funding for development and support of  
20 such activities provided to cultural organizations receiving funds  
21 under this subsection must only be used to supplement the public  
22 benefits provided by such organizations as required under this  
23 chapter and may not be used by such organizations to replace or  
24 diminish funding for such required public benefits;

25 (e) Preparation of an annual public school cultural access plan  
26 for review and adoption prior to implementation; and

27 (f) Compilation of an annual report documenting the reach and  
28 evaluating the effectiveness of program-funded public school cultural  
29 access efforts, including information about the numbers and types of  
30 students who participated in the program and recommendations to the  
31 county for improvements.

32 **PART VI**  
33 **USE OF FUNDS**

34 NEW SECTION. **Sec. 601.** ALLOCATION. (1) A program in a county  
35 with a population of less than one million five hundred thousand must  
36 allocate the proceeds of taxes authorized under sections 402 and 403  
37 of this act as follows:

1 (a) If any start-up funding has been provided to the program  
2 under section 302 of this act with the expectation that the funding  
3 will be repaid, the program must annually reserve from total funds  
4 available funding sufficient to provide for repayment of such start-  
5 up funding until any such start-up funding has been fully repaid;

6 (b) The funding determined by the county forming such a program  
7 to be reserved for program costs, including direct administrative  
8 costs, and repaying any start-up funding provided under section 302  
9 of this act. Information disclosing the amount of funding to be  
10 reserved for program administrative costs must be included in any  
11 proposition submitted to voters under section 402 or 403 of this act;

12 (c) The county must determine the percentage of total funds  
13 available annually to be reserved for a public school cultural access  
14 program established and managed by the county to increase access to  
15 cultural activities and programming for public school students  
16 resident in the county. The activities and programming need not be  
17 located or provided within the county. In developing its program, the  
18 county may consider the attributes prescribed for a public school  
19 cultural access program required to be undertaken under section  
20 502(2) of this act and may also consider providing funding for music  
21 and arts education in public schools that is in addition to that  
22 provided for in the program of basic education funding;

23 (d) Remaining funds available annually, including all funds not  
24 initially reserved under (a), (b), and (c) of this subsection as well  
25 as funds not distributed by the county from the reserved funds must  
26 be distributed by the county to the entity designated by the  
27 legislative authority of the county creating the program. The county  
28 must determine:

29 (i) Guidelines, consistent with the requirements of this chapter,  
30 it deems necessary or appropriate for determining the eligibility of  
31 cultural organizations to receive funding under this chapter;

32 (ii) Criteria for the award of funds to eligible cultural  
33 organizations, including the public benefits to be derived from  
34 projects submitted for funding;

35 (iii) The amount of funding to be allocated to support designated  
36 entity administrative costs;

37 (iv) Criteria for the identification by the county or, if so  
38 directed by the county, by the designated entity of any cultural  
39 organization or organizations that would receive annual distributions

1 of funds in such amounts determined by the county or, if so directed  
2 by the county, the designated entity; and

3 (v) Procedures to be used by the designated entity in awarding  
4 funding to other cultural organizations that may, but are not  
5 required to include a periodic competitive process for awarding funds  
6 for particular purposes or projects proposed by eligible cultural  
7 organizations;

8 (e) In evaluating requests for funding authorized under this  
9 chapter, the designated entity responsible for the distribution of  
10 the funds must consider the public benefits that any cultural  
11 organizations represented will be derived from proposed projects. At  
12 the conclusion of a project approved for funding, such organization  
13 is required to report to the designated entity on the public benefits  
14 realized;

15 (f) Funds distributed to cultural organizations may be used to  
16 support cultural and educational activities, programs, and  
17 initiatives; public benefits and communications; and basic  
18 operations. Funds may also be used for: (i) Capital expenditures or  
19 acquisitions including, but not limited to, the acquisition of or  
20 construction of improvements to real property; and (ii) technology,  
21 equipment, and supplies reasonably related to or necessary for a  
22 project otherwise eligible for funding under this chapter. Program  
23 guidelines may also determine the circumstances under which funds may  
24 be used to fund start-up expenses of new community-based cultural  
25 organizations;

26 (g) If the county or designated entity determine the eligibility  
27 of a cultural organization to receive funding or the relative  
28 magnitude of the funding it receives on the basis of its budget,  
29 revenues, or expenses, any determination with respect to a qualifying  
30 state-related cultural organization must exclude any state funding  
31 received by the organization or for the institution it supports.

32 (2) A county with a population of more than one million five  
33 hundred thousand must allocate the proceeds of the taxes authorized  
34 under section 402 of this act as follows:

35 (a) If any start-up funding has been provided to the program  
36 under section 302 of this act with the expectation that the funding  
37 will be repaid, the program must annually reserve from total funds  
38 available annually funding sufficient to provide for repayment of  
39 such start-up funding until any such start-up funding has been fully  
40 repaid;

1 (b) After allocating any funds as required in (a) of this  
2 subsection, up to one and one-fourth percent of total funds available  
3 annually may be used for program administrative costs;

4 (c) After allocating funds as required in (a) and (b) of this  
5 subsection, ten percent of remaining funds available annually must be  
6 used to fund a public school cultural access program to be  
7 administered by the program, subject to section 502(2) of this act;

8 (d) Seventy percent of total remaining funds available annually  
9 excluding funds initially reserved under (a), (b), and (c) of this  
10 subsection must be reserved for distribution by the program to  
11 regional cultural organizations that are cultural organizations that  
12 own, operate, or support cultural facilities or provide performances,  
13 exhibits, educational programs, experiences, or entertainment that  
14 widely benefit and are broadly attended by the public, subject to  
15 further definition under guidelines adopted by the program. A  
16 regional cultural organization may also generally be characterized  
17 under program guidelines as a financially stable, substantial  
18 organization with full-time support and program staff, maintaining a  
19 broad-based membership, having year-round or enduring seasonal  
20 operations, being a substantial financial contributor to the  
21 development, operation, and maintenance of the organization's  
22 principal venue or venues, and providing substantial public benefits.  
23 The funding must be provided only to those regional cultural  
24 organizations that the program determines, on an annual basis, to  
25 have met the following guidelines:

26 (i) For at least the preceding three years, the organization has  
27 been continuously in good standing as a nonprofit corporation under  
28 the laws of the state of Washington;

29 (ii) The organization has its principal location or locations and  
30 conducts the majority of its activities within the county area  
31 primarily for the benefit of county residents;

32 (iii) The organization has not declared bankruptcy or suspended  
33 or substantially curtailed operations for a period longer than six  
34 months during the preceding two years;

35 (iv) The organization provided to the program audited annual  
36 financial statements for at least its two most recent fiscal years;

37 (v) Over the three preceding years, the organization has minimum  
38 average annual revenues of at least one million two hundred fifty  
39 thousand dollars. The program must annually and cumulatively adjust  
40 the minimum revenues by the annual percentage change in the consumer

1 price index for the prior year for the Seattle-Tacoma-Bellevue,  
2 Washington metropolitan statistical area for all urban consumer, all  
3 goods, as published by the United States department of labor, bureau  
4 of labor statistics. The minimum revenues requirement, adjusted for  
5 inflation as provided in this section, remains effective through the  
6 date on which the initial tax authorized by the voters under section  
7 402 or 403 of this act expires. Thereafter, the program must, at the  
8 beginning of each subsequent period of funding as approved by the  
9 voters, establish initial minimum average annual revenues of not less  
10 than the amount of the minimum revenues required during the final  
11 year of the immediately preceding period of funding;

12 (vi) For purposes of determining the eligibility of a regional  
13 organization to receive funding or the relative magnitude of the  
14 funding it receives on the basis of its revenues, any determination  
15 with respect to a qualifying state-related cultural organization must  
16 exclude any state funding received by the organization or for the  
17 institution it supports; and

18 (vii) Any additional guidelines, consistent with section 201 of  
19 this act and this section, as the program deems necessary or  
20 appropriate for determining the eligibility of prospective regional  
21 cultural organizations to receive funding under this section and for  
22 establishing the amount of funding any organization may receive;

23 (e) Funds available under (d) of this subsection must be  
24 distributed among eligible regional cultural organizations based on  
25 an annual ranking of eligible organizations by the combined size of  
26 their average annual revenues and their average annual attendance,  
27 both over the three preceding years. However, an organization's  
28 attendance must have twice the weight of the organization's revenues  
29 in determining its relative ranking. Available funds must be  
30 distributed proportionally among eligible organizations, consistent  
31 with the ranking, such that the organization with the largest  
32 combined revenues and weighted attendance would receive the most  
33 funding and the organization with the smallest combined revenues and  
34 weighted attendance would receive the least funding. However, no  
35 organization may receive funds in excess of fifteen percent of its  
36 average annual revenues over the three preceding years;

37 (f) Funds distributed to regional cultural organizations under  
38 (d) of this subsection must be used to support cultural and  
39 educational activities, programs and initiatives, public benefits and  
40 communications, and basic operations.

1 (i) At least twenty percent of funds distributed to any regional  
2 cultural organizations under (d) of this subsection must be used to  
3 participate in the program's public school cultural access program  
4 required under section 502 of this act. The regional cultural  
5 organizations must provide or continue to provide public benefits  
6 under this section in addition to participating in the public school  
7 cultural access program.

8 (ii) No funds distributed to regional cultural organizations  
9 under (d) of this subsection may be used for capital expenditures or  
10 acquisitions including, but not limited to, the acquisition of or the  
11 construction of improvements to real property;

12 (g) Prior to December 31st of each year, each regional cultural  
13 organization receiving funds authorized under this chapter pursuant  
14 to a program allocation formula must provide a report to the program,  
15 including:

16 (i) A preview of the public benefits the organization plans to  
17 provide or continue to provide in the following year;

18 (ii) A preview of the organization's public school cultural  
19 access program participation in the following year; and

20 (iii) A report on public benefits it provided, and its  
21 participation in the public school cultural access program, during  
22 the current year;

23 (h) Remaining funds available annually, including funds not  
24 initially reserved under (a) through (d) of this subsection as well  
25 as funds not distributed by the program from the reserved funds must  
26 be distributed by the program to the public agency designated by the  
27 legislative authority of the county creating such a program;

28 (i) Funds distributed by the designated public agencies under (h)  
29 of this subsection must be applied as follows:

30 (i) Not more than eight percent of such funds must be used for  
31 administrative costs of the public agency designated by a county  
32 creating the program; and

33 (ii) The balance must be used to fund community-based cultural  
34 organizations that are cultural organizations or a community  
35 preservation and development authority formed under chapter 43.167  
36 RCW prior to January 1, 2011, that primarily function, focus their  
37 activities, and are supported or patronized within a local community  
38 and are not a regional cultural organization, subject to further  
39 definition under guidelines adopted by the designated public agency.  
40 Designated public agencies must adopt:

1 (A) Guidelines, consistent with the requirements of this chapter,  
2 it deems necessary or appropriate for determining the eligibility of  
3 community-based cultural organizations to receive funding under this  
4 chapter and for establishing the amount of funding any organization  
5 may receive;

6 (B) Criteria for the award of funds to eligible community-based  
7 cultural organizations, including the public benefits to be derived  
8 from projects submitted for funding; and

9 (C) Procedures for conducting, at least annually, a competitive  
10 process for the award of available funding;

11 (j) Funds distributed to community-based cultural organizations  
12 may be used to support cultural and educational activities, programs,  
13 and initiatives; public benefits and communications; and basic  
14 operations. Funds may also be used for: (i) Capital expenditures or  
15 acquisitions including, but not limited to, the acquisition of or  
16 construction of improvements to real property; and (ii) technology,  
17 equipment, and supplies reasonably related to or necessary for a  
18 project otherwise eligible for funding under this chapter. Program  
19 guidelines may also determine the circumstances under which funds may  
20 be used to fund start-up expenses of new community-based cultural  
21 organizations.

## 22 PART VII

### 23 LOCAL OPTION SALES AND USE TAX FOR HOUSING AND RELATED SERVICES

24 NEW SECTION. **Sec. 701.** A new section is added to chapter 82.14  
25 RCW to read as follows:

26 (1)(a) A county legislative authority may impose a sales and use  
27 tax of up to one-tenth of one percent of the selling price in the  
28 case of a sales tax, or value of the article used, in the case of a  
29 use tax, for the purposes authorized under this section, in  
30 accordance with the terms of this chapter. The tax authorized in this  
31 section is in addition to any other taxes authorized by law and must  
32 be collected from those persons who are taxable by the state under  
33 chapters 82.08 and 82.12 RCW upon the occurrence of any taxable event  
34 within the county for a county's tax and within a city for a city's  
35 tax.

36 (b)(i) If a county with a population of less than one million  
37 five hundred thousand has not imposed the full tax authorized under  
38 this section within two years of the effective date of this section,

1 any city located in that county may authorize, fix, and impose the  
2 whole or the remainder of the sales and use tax in accordance with  
3 the terms of this chapter. If a county imposes the tax authorized in  
4 this section after a city located in that county has imposed the tax,  
5 the county must provide a credit against its tax for the full amount  
6 of tax imposed under this subsection (1)(b) by that city.

7 (ii) If a county with a population of greater than one million  
8 five hundred thousand has not imposed the full tax authorized under  
9 this section within three years of the effective date of this  
10 section, any city located in that county may authorize, fix, and  
11 impose the whole or the remainder of the sales and use tax in  
12 accordance with the terms of this chapter. If a county imposes the  
13 tax authorized in this section after a city located in that county  
14 has imposed the tax, the county must provide a credit against its tax  
15 for the full amount of tax imposed under this subsection (1)(b) by  
16 that city.

17 (2)(a) A minimum of sixty percent of the moneys collected under  
18 this section must be used for the following purposes: (i)  
19 Constructing affordable housing, which may include housing units  
20 within an entire project, and facilities providing housing-related  
21 services; (ii) constructing mental and behavioral health-related  
22 facilities; or (iii) funding the operations and maintenance costs of  
23 newly constructed affordable housing, facilities where housing-  
24 related programs are provided, or evaluation and treatment centers.

25 (b) The affordable housing and facilities providing housing-  
26 related programs in (a) of this subsection must serve persons with  
27 mental illness at any income level, or individuals within any of the  
28 following population groups whose income is at or below sixty percent  
29 of the median income of the county imposing the tax:

30 (i) Veterans;

31 (ii) Senior citizens;

32 (iii) Homeless families with children;

33 (iv) Unaccompanied homeless youth;

34 (v) Persons with disabilities; or

35 (vi) Domestic violence survivors.

36 (c) The remainder of the moneys collected under this section must  
37 be used for the operation, delivery, or evaluation of mental and  
38 behavioral health treatment programs and services or housing-related  
39 services.

1 (3) To carry out the purposes of subsections (2)(a) and (b) of  
2 this section, the legislative authority of the county or city  
3 imposing the tax has the authority to issue general obligation or  
4 revenue bonds within the limitations now or hereafter prescribed by  
5 the laws of this state, and may use, and must be authorized to  
6 pledge, up to fifty percent of the moneys collected under this  
7 section for repayment of such bonds, in order to finance the  
8 provision or construction of affordable housing, facilities where  
9 housing-related programs are provided, or evaluation and treatment  
10 centers described in subsection (2)(a)(iii) of this section.

11 (4)(a) Moneys collected under this section may be used to offset  
12 reductions in state or federal funds for the purposes described in  
13 subsection (2) of this section.

14 (b) No more than ten percent of the moneys collected under this  
15 section may be used to supplant existing local funds.

16 **PART VIII**  
17 **MISCELLANEOUS**

18 NEW SECTION. **Sec. 801.** No direct or collateral attack on any  
19 program purported to be authorized or created in conformance with  
20 this chapter may be commenced more than thirty days after creation.

21 NEW SECTION. **Sec. 802.** Sections 101 through 305, 401, 501, 502,  
22 and 601 of this act constitute a new chapter in Title 36 RCW.

23 NEW SECTION. **Sec. 803.** If any provision of this act or its  
24 application to any person or circumstance is held invalid, the  
25 remainder of the act or the application of the provision to other  
26 persons or circumstances is not affected.

27 NEW SECTION. **Sec. 804.** The provisions of this act must be  
28 liberally construed to effectuate the policies and purposes of this  
29 act.

30 NEW SECTION. **Sec. 805.** Section 404 of this act expires January  
31 1, 2018.

1        NEW SECTION.    **Sec. 806.**    Section 405 of this act takes effect  
2    January 1, 2018.

--- END ---