

**RCW 82.46.037 Capital projects—Use of additional tax funds.**

(1) A city or county that meets the requirements of subsection (2) of this section may use the greater of \$100,000 or 25 percent of available funds, but not to exceed \$1,000,000 per year, except for the period from May 13, 2021, through December 31, 2023, when the greater of \$100,000 or 35 percent may be used from revenues collected under RCW 82.46.035 for:

(a) The maintenance of capital projects, as defined in RCW 82.46.035(5);

(b) The planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, improvement, or maintenance of capital projects as defined in RCW 82.46.010(6)(b) that are not also included within the definition of capital projects in RCW 82.46.035(5); and

(c) The operation of, and service support for, existing capital projects as included in the definition of capital project in RCW 82.46.035(5) and 82.46.010(6)(b), from May 13, 2021, through December 31, 2023.

(2) A city or county may use revenues pursuant to subsection (1) of this section after May 13, 2021, through December 31, 2023.

Thereafter, a city or county may use revenues pursuant to subsection (1) of this section if:

(a) The city or county prepares a written report demonstrating that it has or will have adequate funding from all sources of public funding to pay for all capital projects, as defined in RCW 82.46.035(5), identified in its capital facilities plan for the succeeding two-year period; and

(b) (i) The city or county has not enacted, after June 9, 2016, any requirement on the listing or sale of real property; or any requirement on landlords, at the time of executing a lease, to perform or provide physical improvements or modifications to real property or fixtures, except if necessary to address an immediate threat to health or safety;

(ii) Any local requirement adopted by the city or county under (b) (i) of this subsection is: Specifically authorized by RCW 35.80.030, 35A.11.020, chapter 7.48 RCW, or chapter 19.27 RCW; specifically authorized by other state or federal law; or a seller or landlord disclosure requirement pursuant to RCW 64.06.080; or

(iii) For a city or county using funds under subsection (1)(b) of this section, the requirements of this subsection apply, except that the date for such enactment under (b) (i) of this subsection is ninety days after October 19, 2017.

(3) The report prepared under subsection (2)(a) of this section must: (a) Include information necessary to determine compliance with the requirements of subsection (2)(a) of this section; (b) identify how revenues collected under RCW 82.46.035 were used by the city or county during the prior two-year period; (c) identify how funds authorized under subsection (1) of this section will be used during the succeeding two-year period; and (d) identify what percentage of funding for capital projects within the city or county is attributable to revenues under RCW 82.46.035 compared to all other sources of capital project funding. The city or county must prepare and adopt the report as part of its regular, public budget process.

(4) For purposes of this section, "maintenance" means the use of funds for labor and materials that will preserve, prevent the decline of, or extend the useful life of a capital project. "Maintenance" does

not include labor or material costs for routine operations of a capital project. [2021 c 296 § 13; 2019 c 73 § 3; 2017 3rd sp.s. c 16 § 6; 2016 c 138 § 4; 2015 2nd sp.s. c 10 § 3.]

**Finding—Intent—Effective date—2021 c 296:** See notes following RCW 82.14.310.