

Multiple Agency Fiscal Note Summary

Bill Number: 1510 HB	Title: Community preservation auth.
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Estimated Cash Receipts

Agency Name	2023-25			2025-27			2027-29		
	GF-State	NGF-Outlook	Total	GF-State	NGF-Outlook	Total	GF-State	NGF-Outlook	Total
Office of State Treasurer	Non-zero but indeterminate cost and/or savings. Please see discussion.								
Total \$	0	0	0	0	0	0	0	0	0

Agency Name	2023-25		2025-27		2027-29	
	GF- State	Total	GF- State	Total	GF- State	Total
Local Gov. Courts						
Loc School dist-SPI						
Local Gov. Other	Non-zero but indeterminate cost and/or savings. Please see discussion.					
Local Gov. Total						

Estimated Operating Expenditures

Agency Name	2023-25				2025-27				2027-29			
	FTEs	GF-State	NGF-Outlook	Total	FTEs	GF-State	NGF-Outlook	Total	FTEs	GF-State	NGF-Outlook	Total
Office of State Treasurer	.0	0	0	0	.0	0	0	0	.0	0	0	0
Department of Revenue	.0	0	0	0	.0	0	0	0	.0	0	0	0
Total \$	0.0	0	0	0	0.0	0	0	0	0.0	0	0	0

Agency Name	2023-25			2025-27			2027-29		
	FTEs	GF-State	Total	FTEs	GF-State	Total	FTEs	GF-State	Total
Local Gov. Courts									
Loc School dist-SPI									
Local Gov. Other			7,600						
Local Gov. Total			7,600						

Estimated Capital Budget Expenditures

Agency Name	2023-25			2025-27			2027-29		
	FTEs	Bonds	Total	FTEs	Bonds	Total	FTEs	Bonds	Total
Office of State Treasurer	.0	0	0	.0	0	0	.0	0	0
Department of Revenue	.0	0	0	.0	0	0	.0	0	0
Total \$	0.0	0	0	0.0	0	0	0.0	0	0

Estimated Capital Budget Breakout

Prepared by: Amy Hatfield, OFM

Phone:
(360) 280-7584

Date Published:
Final 2/10/2023

Individual State Agency Fiscal Note

Bill Number: 1510 HB	Title: Community preservation auth.	Agency: 090-Office of State Treasurer
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Part I: Estimates

No Fiscal Impact

Estimated Cash Receipts to:

Non-zero but indeterminate cost and/or savings. Please see discussion.

Estimated Operating Expenditures from:

NONE

Estimated Capital Budget Impact:

NONE

The cash receipts and expenditure estimates on this page represent the most likely fiscal impact. Factors impacting the precision of these estimates, and alternate ranges (if appropriate), are explained in Part II.

Check applicable boxes and follow corresponding instructions:

- If fiscal impact is greater than \$50,000 per fiscal year in the current biennium or in subsequent biennia, complete entire fiscal note form Parts I-V.
- If fiscal impact is less than \$50,000 per fiscal year in the current biennium or in subsequent biennia, complete this page only (Part I).
- Capital budget impact, complete Part IV.
- Requires new rule making, complete Part V.

Legislative Contact: Elizabeth Allison	Phone: 360-786-7129	Date: 01/26/2023
Agency Preparation: Dan Mason	Phone: (360) 902-8990	Date: 02/10/2023
Agency Approval: Dan Mason	Phone: (360) 902-8990	Date: 02/10/2023
OFM Review: Amy Hatfield	Phone: (360) 280-7584	Date: 02/10/2023

Part II: Narrative Explanation

II. A - Brief Description Of What The Measure Does That Has Fiscal Impact

Significant provisions of the bill and any related workload or policy assumptions that have revenue or expenditure impact on the responding agency by section number.

HB 1510 creates the community preservation and development authority local account, coupled with the general fund as the recipient of the earnings from investments under RCW 43.79A.040(4).

Assumptions:

1. Under section 2, OST has the authority to disburse funds and has no oversight responsibility relating to how the funds are used by the county and the community preservation and development authority.
2. The county and authority will follow the SAO guidelines established in the budget, accounting, and reporting system (BARS).

II. B - Cash receipts Impact

Cash receipts impact of the legislation on the responding agency with the cash receipts provisions identified by section number and when appropriate, the detail of the revenue sources. Description of the factual basis of the assumptions and the method by which the cash receipts impact is derived. Explanation of how workload assumptions translate into estimates. Distinguished between one time and ongoing functions.

Projected cash flows are currently unavailable; therefore, estimated earnings from investments are indeterminable.

There may be an impact on the debt service limitation calculation. Changes to the earnings credited to the general fund impacts, by an equal amount, general state revenues.

II. C - Expenditures

Agency expenditures necessary to implement this legislation (or savings resulting from this legislation), with the provisions of the legislation that result in the expenditures (or savings) identified by section number. Description of the factual basis of the assumptions and the method by which the expenditure impact is derived. Explanation of how workload assumptions translate into cost estimates. Distinguished between one time and ongoing functions.

Part III: Expenditure Detail

III. A - Operating Budget Expenditures

NONE

III. B - Expenditures by Object Or Purpose

NONE

III. C - Operating FTE Detail: *FTEs listed by classification and corresponding annual compensation. Totals agree with total FTEs in Part I and Part IIIA.*

NONE

III. D - Expenditures By Program (optional)

NONE

Part IV: Capital Budget Impact

IV. A - Capital Budget Expenditures

NONE

IV. B - Expenditures by Object Or Purpose

NONE

IV. C - Capital Budget Breakout

Acquisition and construction costs not reflected elsewhere on the fiscal note and description of potential financing methods.

NONE

IV. D - Capital FTE Detail: *FTEs listed by classification and corresponding annual compensation. Totals agree with total FTEs in Part IVB.*

NONE

Part V: New Rule Making Required

Provisions of the bill that require the agency to adopt new administrative rules or repeal/revise existing rules.

Department of Revenue Fiscal Note

Bill Number: 1510 HB	Title: Community preservation auth.	Agency: 140-Department of Revenue
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Part I: Estimates

No Fiscal Impact

Estimated Cash Receipts to:

NONE

Estimated Expenditures from:

NONE

Estimated Capital Budget Impact:

NONE

The cash receipts and expenditure estimates on this page represent the most likely fiscal impact. Factors impacting the precision of these estimates, and alternate ranges (if appropriate), are explained in Part II.

Check applicable boxes and follow corresponding instructions:

- If fiscal impact is greater than \$50,000 per fiscal year in the current biennium or in subsequent biennia, complete entire fiscal note form Parts I-V.
- If fiscal impact is less than \$50,000 per fiscal year in the current biennium or in subsequent biennia, complete this page only (Part I).
- Capital budget impact, complete Part IV.
- Requires new rule making, complete Part V.

Legislative Contact: Elizabeth Allison	Phone: 603-786-7129	Date: 01/26/2023
Agency Preparation: Diana Tibbetts	Phone: 603-534-1520	Date: 02/08/2023
Agency Approval: Valerie Torres	Phone: 603-534-1521	Date: 02/08/2023
OFM Review: Cheri Keller	Phone: (603) 584-2207	Date: 02/09/2023

Request # 1510-1-1

Part II: Narrative Explanation

II. A - Brief Description Of What The Measure Does That Has Fiscal Impact

Significant provisions of the bill and any related workload or policy assumptions that have revenue or expenditure impact on the responding agency by section number.

CURRENT LAW:

Community Preservation and Development Authorities (CPDAs) are created to restore or enhance the health, safety, and economic well-being of communities adversely impacted by the construction of, or ongoing operation of, multiple major public facilities, public works, and capital projects with significant public funding or by other land use decisions.

PROPOSAL:

This legislation creates the community preservation and development authority local account and adds an impact assessment fee on the price of admission to certain qualified facilities. The impact fee is \$1 on each ticket sold.

A "qualified facility" is a facility located in a county with a community preservation and development authority that:

- Has a seating capacity of at least 68,000 fixed seats in an open air stadium and has related event space of at least 300,000 square feet; or
- Has a seating capacity of at least 47,000 seats for its main use and a retractable roof.

EFFECTIVE DATE:

This bill takes effect on July 1, 2024.

II. B - Cash receipts Impact

Cash receipts impact of the legislation on the responding agency with the cash receipts provisions identified by section number and when appropriate, the detail of the revenue sources. Description of the factual basis of the assumptions and the method by which the cash receipts impact is derived. Explanation of how workload assumptions translate into estimates. Distinguished between one time and ongoing functions.

ASSUMPTIONS:

- King County will administer the impact assessment fee.

REVENUE ESTIMATES:

This legislation results in no revenue impact to taxes administered by the Department of Revenue (department).

II. C - Expenditures

Agency expenditures necessary to implement this legislation (or savings resulting from this legislation), with the provisions of the legislation that result in the expenditures (or savings) identified by section number. Description of the factual basis of the assumptions and the method by which the expenditure impact is derived. Explanation of how workload assumptions translate into cost estimates. Distinguished between one time and ongoing functions.

The department will have minimal costs of approximately \$4,500 for 88 hours of work by a fiscal analyst in fiscal year 2024 and \$2,400 for 48 hours of work ongoing each fiscal year to implement this legislation and will absorb within current funding

Part III: Expenditure Detail

III. A - Expenditures by Object Or Purpose

NONE

III. B - Detail: *FTEs listed by classification and corresponding annual compensation. Totals agree with total FTEs in Part I and Part IIIA.*

NONE

III. C - Expenditures By Program (optional)

NONE

Part IV: Capital Budget Impact

IV. A - Capital Budget Expenditures

NONE

IV. B - Expenditures by Object Or Purpose

NONE

IV. C - Capital Budget Breakout

Acquisition and construction costs not reflected elsewhere on the fiscal note and description of potential financing methods.

NONE

Part V: New Rule Making Required

LOCAL GOVERNMENT FISCAL NOTE

Department of Commerce

Bill Number: 1510 HB

Title: Community preservation auth.

Part I: Jurisdiction-Location, type or status of political subdivision defines range of fiscal impacts.

Legislation Impacts:

- Cities:
- Counties: King County will have to pass an ordinance or resolution establishing the \$1 impact assessment fee.
- Special Districts:
- Specific jurisdictions only: King County
- Variance occurs due to:

Part II: Estimates

- No fiscal impacts.
- Expenditures represent one-time costs: Passing ordinance or resolution to implement impact assessment fee.
- Legislation provides local option:
- Key variables cannot be estimated with certainty at this time: The amount of revenue that will be distributed by the state treasurer to the county and the community preservation and development authority.

Estimated revenue impacts to:

Non-zero but indeterminate cost and/or savings. Please see discussion.

Estimated expenditure impacts to:

Jurisdiction	FY 2024	FY 2025	2023-25	2025-27	2027-29
County	7,600		7,600		
TOTAL \$	7,600		7,600		
GRAND TOTAL \$					7,600

Part III: Preparation and Approval

Fiscal Note Analyst: Brandon Rountree	Phone: (360) 999-7103	Date: 02/02/2023
Leg. Committee Contact: Elizabeth Allison	Phone: 360-786-7129	Date: 01/26/2023
Agency Approval: Allan Johnson	Phone: 360-725-5033	Date: 02/02/2023
OFM Review: Amy Hatfield	Phone: (360) 280-7584	Date: 02/03/2023

Part IV: Analysis

A. SUMMARY OF BILL

Description of the bill with an emphasis on how it impacts local government.

Overview: This bill would require the county in which a community preservation and development authority is located to impose an impact assessment fee on the price of admission to a qualified facility.

Sec. 1: (1) The governing body of the county in which a community preservation and development authority is located must, by resolution or ordinance, impose an impact assessment fee on the price of admission to a qualified facility.

(2) The amount of the impact assessment fee is \$1 on each ticket sold for entry into an event held at a qualified facility.

(3) Defines “qualified facility”:

(a) Has a seating capacity of at least 68,000 fixed seats in an open air stadium and has related event space of at least 300,000 square feet (Lumen Field)

(b) Has a seating capacity of at least 47,000 seats for its main use and a retractable roof (T-Mobile Park)

Sec. 2: Establishes the community preservation and development authority local account under the custody of the state treasurer and outlines the process for distributing the funds.

Sec. 3: This act takes effect January 1, 2024.

B. SUMMARY OF EXPENDITURE IMPACTS

Expenditure impacts of the legislation on local governments with the expenditure provisions identified by section number and when appropriate, the detail of expenditures. Delineated between city, county and special district impacts.

This bill would require King County to pass an ordinance or resolution to implement a \$1 impact assessment fee on all tickets sold at T-Mobile Park and Lumen Field. Using the Local Government Fiscal Note Program’s Unit Cost Model, the estimated cost of passing an ordinance would be between \$5,801 and \$9,399 depending on the amount of public hearings required to pass the ordinance. The midpoint of this range, \$7,600, is used for the purposes of this analysis. ($\$5,801 + \$9,399 = \$15,200$; $\$15,200 / 2 = \$7,600$).

C. SUMMARY OF REVENUE IMPACTS

Revenue impacts of the legislation on local governments, with the revenue provisions identified by section number, and when appropriate, the detail of revenue sources. Delineated between city, county and special district impacts.

This legislation would have an indeterminate revenue impact on local governments. There is no way to project the amount of funds that will be disbursed to the county or community preservation and development authority because the ordinance or resolution establishing the \$1 impact assessment fee will apply to future stadium events which cannot be predicted with certainty as the average attendance at sporting events, concerts and other events varies significantly from year to year.

Sources:

Local Government Fiscal Note Program, Unit Cost Data (2023)



Multiple Agency Ten-Year Analysis Summary

Bill Number 1510 HB	Title Community preservation auth.
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This ten-year analysis is limited to the estimated cash receipts associated with the proposed tax or fee increases.

Estimated Cash Receipts

Office of State Treasurer	0	0	0	0	0	0	0	0	0	0	0
Department of Revenue	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0



Ten-Year Analysis

Bill Number 1510 HB	Title Community preservation auth.	Agency 090 Office of State Treasurer
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This ten-year analysis is limited to agency estimated cash receipts associated with the proposed tax or fee increases. The Office of Financial Management ten-year projection can be found at <http://www.ofm.wa.gov/tax/default.asp>.

Estimates

No Cash Receipts

 Partially Indeterminate Cash Receipts

 Indeterminate Cash Receipts

Name of Tax or Fee	Acct Code												
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Agency Preparation: Dan Mason	Phone: (360) 902-8990	Date: 2/10/2023 11:33:04 an
Agency Approval: Dan Mason	Phone: (360) 902-8990	Date: 2/10/2023 11:33:04 an
OFM Review:	Phone:	Date:



Ten-Year Analysis

Bill Number 1510 HB	Title Community preservation auth.	Agency 140 Department of Revenue
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This ten-year analysis is limited to agency estimated cash receipts associated with the proposed tax or fee increases. The Office of Financial Management ten-year projection can be found at <http://www.ofm.wa.gov/tax/default.asp>.

Estimates

No Cash Receipts

 Partially Indeterminate Cash Receipts

 Indeterminate Cash Receipts

Name of Tax or Fee	Acct Code											

Agency Preparation: Diana Tibbetts	Phone: 360-534-1520	Date: 2/8/2023 3:48:04 pm
Agency Approval: Valerie Torres	Phone: 360-534-1521	Date: 2/8/2023 3:48:04 pm
OFM Review:	Phone:	Date: