[EXTERNAL]

Dear Attorney General Brown,

I write respectfully to request an informal Attorney General Opinion (AGO) regarding the application of a commercial parking tax adopted by a municipality pursuant to RCW 82.80.030. This request is specific to the application of the tax to a public facility district that owns and operates a parking facility in conjunction with the district's proprietary functions.

There are two provisions of the RCW applicable to both the commercial parking tax and public facility districts. RCW 35.57.110, pertaining to tax on vehicle parking charges, states:

A public facility district may levy and fix a tax on any vehicle parking charges imposed at any parking facility that is owned or leased by the public facility district as part of a regional center. No county or city or town within which the regional center is located may impose a tax of the same or similar kind on any vehicle parking charges at the facility. For the purposes of this section, "vehicle parking charges" means only the actual parking charges exclusive of taxes and service charges and the value of any other benefit conferred. The tax authorized under this section shall be at the rate of not more than ten percent.

RCW 36.100.220, also pertaining to tax on vehicle parking charges, states:

(1) A public facility district may levy and fix a tax on any vehicle parking charges imposed at any parking facility that is owned or leased by the public facility district as part of a regional center, as defined in RCW 35.57.020, or a baseball stadium, as defined in RCW 82.14.0485. No county, city, or town within which the regional center or baseball stadium is located may impose a tax of the same or similar kind on any vehicle parking charges at the facility.
(2) For the purposes of this section, "vehicle parking charges" means only the actual parking charges exclusive of taxes and service charges and the value of any other benefit conferred.
(3) The tax authorized under this section must be at the rate of not more than ten percent. The tax authorized by this section with respect to a parking facility associated with a baseball stadium must be used exclusively to fund repair, reequipping, and capital improvement of the baseball stadium, and is not subject to the requirements of RCW 36.100.010(4).
The interpretation question raised between these statutes is whether a county or city may impose a commercial parking tax pursuant to RCW 82.80.030 on a parking facility owned and operated by a public facility district as long as a public facility district has not imposed the same or similar tax under RCW 35.57.110 or RCW 36.100.220, or whether the language of RCW 35.57.110 or RCW 36.100.220 gives a public facility district the exclusive authority to impose such as tax thereby precluding a county or city from imposing a commercial parking tax under RCW 82.80.030 regardless of whether a public facility district has imposed the same or similar tax pursuant to RCW 35.57.110 or RCW 36.100.220.

The Washington State Department of Revenue has provided the attached guidance on local taxes on parking identifying the three RCW sections referenced in this letter. Also attached for background information is a copy of Ordinance No. C36801 adopted by the Spokane City Council on November 26, 2025 that generated this request.

I sincerely appreciate the time and effort associated by the Attorney General's Office in providing the informal AGO. Please contact me if you need any further information.

Best regards,

Senator Marcus Riccelli
Washington State Senate
3rd Legislative District – Spokane
Senate Majority Floor Leader
Ways & Means
Health & Long Term Care
State Government & Elections
Rules

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