

**REDLINE COMPARING PO 2023-0343, VERSION 2, TO
TECHNICAL STRIKING AMENDMENT S1**

1 AN ORDINANCE creating the King County Doors Open
2 Program to support cultural organizations, imposing a one-
3 tenth of one percent sales and use tax to finance the King
4 County Doors Open Program; and repealing Ordinance
5 18513, Section 1, Ordinance 18513, Section 2, Ordinance
6 18513, Section 3, Ordinance 18513, Section 4, and
7 Ordinance 18513, Section 7.

8 STATEMENT OF FACTS:

9 1. The Washington state Legislature declared in RCW 36.160.010 that
10 there is a need to provide public and educational benefits and economic
11 support for arts, science, and heritage organizations.

12 2. The King County council, through Motion 14082 and Motion 14299,
13 unanimously endorsed the need to provide public and educational benefits
14 and economic support for arts, science, and heritage organizations.

15 3. King County residents would greatly benefit from improved public
16 access to programs produced by nonprofit arts, science, and heritage
17 organizations that would be enabled by an increase in public funding for
18 those organizations.

19 4. Providing increased financial support for arts, science, and heritage
20 organizations in King County is in the public interest and will serve
21 multiple public purposes such as:

22 a. Enhancing and extending the educational reach and offerings of arts,
23 science, and heritage organizations will provide all King County residents

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24 with meaningful opportunities to explore personal creativity, learn about
25 local history, and understand the natural environment, leading to greater
26 civic engagement;

27 b. Ensuring K-12 public school students in all nineteen King County
28 school districts will benefit from greater access to arts, science, and
29 heritage organizations, both through in-depth programs in their own
30 classrooms and opportunities for visits to cultural attractions, which will
31 lead to better engagement in the classroom and higher graduation rates;
32 and

33 c. Ensuring continued and expanded access to the facilities and programs
34 of arts, science, and heritage organizations by economically and
35 geographically underserved populations, which will benefit all the
36 residents of King County, leading to healthier and more inclusive
37 communities.

38 5. Cultural access funding would ensure that arts, science, and heritage
39 organizations are financially healthy and able to continue to provide public
40 benefits.

41 6. A cultural access program as defined in this ordinance would help to
42 achieve these public purposes and benefits by supporting hundreds of arts,
43 science, and heritage organizations providing activities and operating
44 facilities open to the general public throughout King County and by
45 creating new opportunities for students and adults, as well as economically
46 and geographically underserved populations.

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- 47 7. In 2002, the county created a cultural development authority to support,
48 advocate for, and preserve the cultural resources of the region in a manner
49 that fosters excellence, vitality, and diversity.
- 50 8. The cultural development authority, also known as 4Culture, is governed by
51 K.C.C. chapter 2.49, as well as a charter and bylaws approved by the King
52 County council.
- 53 9. 4Culture's responsibilities include advising the executive and council on
54 cultural resources policies and issues, administering cultural programs funded by
55 the hotel/motel tax, and establishing and implementing policy guidelines for the
56 selection, award, and administration of grant contracts.
- 57 10. 4Culture provides the executive and council with an annual report
58 summarizing its significant accomplishments, expenditures, cultural programs,
59 public art projects, and other projects and activities.
- 60 11. In 2016, 4Culture convened a series of community study group
61 meetings including organizations of all sizes, disciplines, and geographic
62 locations, as well as individuals representing numerous points of view, to
63 inform development of the principles for implementation and operation of
64 a cultural access program.
- 65 12. A central theme from the community input was that equity, inclusion,
66 and access should be guiding principles of a cultural access program.
67 Recommendations from the community to advance these principles
68 include:
- 69 a. Past and existing inequities in access to arts, science, and heritage

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70 organizations should be deliberately and intentionally addressed by
71 providing higher levels of funding for cultural organizations based in,
72 representative of, and serving audiences of communities that experience
73 barriers to access;

74 b. Organizations supported by a cultural access program should be a
75 vital part of the day-to-day life in their communities;

76 c. Field trips and cultural education should be augmented by programs
77 provided by arts, science, and heritage organizations in classrooms and in
78 other community venues to expand the reach of participation;

79 d. Organizations receiving support from a cultural access program
80 should reflect the demographics of the communities they serve in their
81 staffs, boards, memberships, audiences, and programs; and

82 e. A cultural access program should be administered with transparency
83 and accountability to the public.

84 13. In 2017, the King County council adopted Ordinance 18513 creating a
85 cultural access program called Access for All and placing a proposition on
86 the August 2017 ballot seeking what then required voter approval for
87 imposition of a one-tenth of one percent sales and use tax to support the
88 program.

89 14. The August 2017 proposition was narrowly rejected by voters.

90 15. The Access for All program created by Ordinance 18513 was not
91 implemented or funded.

92 16. In 2020, 4Culture conducted a cultural health study to better

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93 understand and respond to the cultural needs of a changing King County.

94 It held listening sessions in 37 cities and 3 unincorporated areas,

95 generating cultural profiles for cities and unincorporated areas that

96 identified cultural resources, demographics, pressing cultural challenges,

97 and cultural growth opportunities.

98 17. Also in 2020, 4Culture developed the King County Cultural Plan to

99 guide cultural development in King County in response to Ordinance

100 18788. It was informed by 41 community listening sessions throughout

101 the county and 10 focus group meetings, along with input from a 27-

102 member 4Culture task force representing arts, heritage, public art, and

103 historic preservation communities.

104 18. Also in 2020, the Washington state Legislature amended chapter

105 36.160 RCW and certain programmatic and reporting requirements for the

106 cultural access programs funded with a state sales and use tax. The

107 amendments included changes to public school cultural access program

108 requirements and procedures related to funding eligibility and

109 consideration for community preservation and development authorities.

110 19. In 2023, the Washington state Legislature amended RCW 82.14.525

111 to authorize the legislative authority of a county to impose a one-tenth of

112 one percent sales and use tax for a cultural access program without voter

113 approval.

114 20. Doors Open Program funding for arts, science, and heritage

115 organizations would expand organizational operations, offer discounted

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116 and free admission, support public school cultural access programs, and
117 build and expand facilities in communities for cultural activities.

118 21. Doors Open Program funding would advance equitable access to arts,
119 science, and heritage organizations, collectively referred to as cultural
120 organizations as defined in this ordinance, throughout King County and
121 would remove barriers to access faced by many segments of the county
122 population.

123 22. Doors Open Program funding would foster the creation and
124 development of new cultural organizations throughout King County,
125 reduce geographic barriers and ensure that all residents have improved
126 access to arts, science, and heritage resources, by providing deeper and
127 bolder investments and innovative funding strategies designed for
128 transformational change.

129 23. Doors Open Program funding would support the growth and
130 development of arts, science, and heritage centers throughout King County
131 to promote healthy and vibrant communities.

132 BE IT ORDAINED BY THE COUNCIL OF KING COUNTY:

133 SECTION 1. Repeal. The following are hereby repealed:

134 A. Ordinance 18513, Section 1;

135 B. Ordinance 18513, Section 2;

136 C. Ordinance, 18513, Section 3;

137 D. Ordinance 18513, Section 4; and

138 E. Ordinance 18513, Section 7.

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139 SECTION 2. Findings: The council finds and declares that:

140 A. Awarding proceeds to cultural organizations as provided in this ordinance is a
141 public purpose within the meaning of Article VII, Section 1 of the Washington State
142 Constitution because such an expenditure of public moneys will confer a benefit of a
143 reasonably general character to a significant part of the public and primarily serves the
144 public interest.

145 B. Awarding proceeds to cultural organizations to contract with sponsored
146 cultural entities to provide public benefits identified in section 5 of this ordinance is a
147 public purpose because such an expenditure of public moneys will confer a benefit of a
148 reasonable general character to a significant part of the public and serves a public
149 interest.

150 C. Awarding proceeds to cultural organizations that provide equity inclusion
151 public benefits and geographic inclusion public benefits is intended to further one of the
152 purposes of chapter 36.160 RCW: to ensure the continued and expanded access to
153 cultural facilities and the programs of cultural organizations by economically and
154 geographically underserved populations.

155 D. The Doors Open Program Building for Equity grant program is distinct from
156 the Building 4Equity Program administered through the Agreement for Implementation
157 of the Building 4Equity Program by and Between King County and 4Culture adopted by
158 Ordinance 18939. The Doors Open Program Building for Equity grant program shall be
159 administered in accordance with the requirements of this ordinance.

160 SECTION 3. Definitions. The definitions in this section apply throughout this
161 ordinance unless the context clearly requires otherwise.

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162 A. "Administrative costs" means all overhead, administrative, evaluation, and
163 maintenance expenses of the county and 4Culture related to the Doors Open Program.

164 B. "Cultural center" means a geographic area in which cultural organizations and
165 cultural facilities are concentrated and are providing cultural activities that draw
166 attendance and participation from surrounding communities and beyond.

167 C. "Cultural facility" means a building, structure, space, or property, including
168 major building systems, that is or will be owned or operated by a cultural organization.

169 D. "Cultural organization" means a nonprofit corporation incorporated under the
170 laws of the state of Washington and recognized by the Internal Revenue Service as
171 described in section 501(c)(3) of the Internal Revenue Code of 1986, as amended, with its
172 principal location or locations and conducting a majority of its activities within the
173 county, not including: any agency of the state or any of its political subdivisions; any
174 municipal corporation; any organization that raises moneys for redistribution to multiple
175 cultural organizations; or any radio or television broadcasting network or station, cable
176 communications system, Internet-based communications venture or service, newspaper,
177 or magazine. The primary purpose of the organization must be the advancement and
178 preservation of science or technology, the visual or performing arts, zoology, botany,
179 anthropology, heritage, or natural history. The organization must directly provide
180 programming or experiences available to the general public. Any organization with the
181 primary purpose of advancing and preserving zoology such as a zoo or an aquarium, must
182 be or support a facility that is accredited by the Association of Zoos and Aquariums or its
183 functional successor.

184 E. "Doors Open Program" means the program created by this ordinance for the

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185 purposes of: enhancing and extending the reach and offerings of cultural organizations;
186 ensuring continued and expanded access to cultural facilities and the programs of cultural
187 organizations by underserved populations; and providing financial support for cultural
188 organizations to continue and extend the numerous public benefits they provide.

189 F. "Doors Open Program Building for Equity" means grants to help cultural
190 organizations acquire, build, and renovate buildings, to purchase equipment, to help
191 provide launch funding for new or emerging cultural organizations, and to support
192 organizational capacity building for cultural organizations, in accordance with this
193 ordinance.

194 G. "Doors Open Program fund" means the county fund used exclusively for the
195 purposes established by this ordinance.

196 H. "Equity inclusion public benefits" means the equity inclusion public benefits
197 defined in section 5.A.2. of this ordinance.

198 I. "Established cultural centers" means a city containing at least two cultural
199 organizations that have annual ongoing operating revenues over ten million dollars each
200 and are located within a mile of each other.

201 J. "Fiscal sponsor" means a cultural organization that receives proceeds and
202 contracts with a sponsored cultural entity in accordance with the terms and conditions of
203 this ordinance and Doors Open Program guidelines.

204 K. "4Culture" means the Cultural Development Authority of King County, a
205 public corporation, established by the county under K.C.C. chapter 2.49 to develop,
206 implement, and administer cultural programs in the county.

207 L. "General public benefits" means the general public benefits defined in section

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208 5.A.2. of this ordinance.

209 M. "Geographic inclusion public benefit" means the public benefit defined in
210 section 5.A.2. of this ordinance.

211 N. "Heritage" means the history, ethnic history, indigenous and traditional
212 culture, folklore, and historic and archaeological resources.

213 O. "Heritage programs" means projects or programs that preserve King County's
214 heritage or support community and regional heritage organizations.

215 P. "Historic preservation" means the preservation of culturally significant spaces
216 and properties.

217 Q. "Launch funding" means one-time funding to create new cultural facilities or
218 start new programs for new or emerging cultural organizations that have historically
219 faced barriers to purchasing and stewarding cultural space.

220 R. "New or emerging cultural organization" means a cultural organization
221 formed, and operating exclusively for exempt purposes, as a 501(c) (3) nonprofit no more
222 than three years prior to seeking funding under the Door Open Program.

223 S. "Non-tax-exempt cultural entity" means an organization that would qualify as
224 a cultural organization but for the fact that it is not recognized by the Internal Revenue
225 Service as described in section 501(c)(3) of the Internal Revenue Code of 1986, as
226 amended.

227 T. "Proceeds" means the revenue raised by the additional sales and use tax
228 authorized by this ordinance and any interest thereon.

229 U. "Public benefits" means those discernable public benefits, comprised of
230 general public benefits, equity inclusion public benefits, and geographic inclusion public

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231 benefits, identified in section 5 of this ordinance.

232 V. "Science" includes technology and science, including botany and zoology.

233 W. "Sponsored cultural entity" means a non-tax-exempt cultural entity that
234 contracts with a fiscal sponsor for a specific cultural project that provides a public benefit
235 in accordance with the terms and conditions of this ordinance and Doors Open Program
236 guidelines.

237 X. "Start-up funding" means administrative costs, including, but not limited to,
238 legal costs and overhead costs, incurred by the county or the designated public agency
239 advanced to the Doors Open Program after the effective date of this ordinance and before
240 tax collections begin with the expectation that the funding will be repaid.

241 SECTION 4. Doors Open Program.

242 A. The county hereby creates the Doors Open Program. The Doors Open
243 Program shall contain the following elements:

244 1. Annually providing proceeds to cultural organizations that provide public
245 benefits as required in section 5 of this ordinance and satisfy the requirements in chapter
246 36.160 RCW. The Doors Open Program will provide proceeds to cultural organizations
247 for:

248 a. the public school cultural access program, designed to increase public school
249 student access to cultural educational experiences by extending the offerings of cultural
250 organizations through programs provided at schools and at cultural facilities and venues
251 of the cultural organizations, including the provision of transportation to cultural facilities
252 and venues. The public school access program shall provide:

253 (1) every school in the county a list of appropriate on-site cultural

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254 experiences and a list of appropriate off-site cultural experiences for each grade level,
255 every year. The list of off-site cultural experiences shall include information notifying
256 schools of available transportation funding. The activities and programming need not be
257 located or provided within the county; and

258 (2) proceeds for transportation to off-site cultural experiences for all students
259 at all schools in the county that are located within a school district in which at least forty
260 percent of the district's students are eligible for a federal free and reduced-price school
261 meals program;

262 b. launch funding for new or emerging cultural organizations with a focus on
263 ensuring that all geographic areas of the county and all communities in the county have
264 access to cultural experiences;

265 c. regional initiatives and projects, including public programs, supports for
266 cultural practitioners and cultural organizations, limited-time cultural events, and funding
267 for unmet cultural sector needs;

268 d. Doors Open Program Building for Equity grants to help cultural
269 organizations acquire, build, and renovate buildings, to purchase equipment, and to help
270 provide launch funding for new or emerging cultural organizations, and support
271 organizational capacity building;

272 e. reimbursing cultural organizations for actual and reasonable expenses
273 incurred in providing free and reduced-cost public access to cultural experiences,; and

274 f. operating support to meet the ongoing needs of cultural organizations,
275 including but not limited to assistance with rent, utilities, payroll, and other basic annual
276 expenses;

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277 2.a. Funding for a 2024 one-time capital and one-time operating support grant
278 program that 4Culture and King County will jointly implement, in accordance with the
279 guidelines as provided in this subsection 4.A.2.

280 b. The 2024 one-time capital and one-time operating support grant program
281 will invite cultural organizations to participate in a competitive application process for
282 capital projects and operating support.

283 c. Beginning in August 2024, 4Culture and the county shall engage in outreach
284 and technical support for potential applicants for the 2024 one-time capital and one-time
285 operating support grant program with the intent of receiving applications from
286 organizations of a range of budget sizes, locations, and disciplines.

287 d. To ensure groupings of similar-sized capital applications for cultural
288 projects, applicants shall compete for funding in three categories based on aggregate
289 project budget size:

- 290 (1) projects with budgets over ten million dollars;
- 291 (2) projects with budgets between one and ten million dollars; and
- 292 (3) projects with budgets less than one million dollars.

293 e. To ensure groupings of similar applications for cultural organization
294 operating support, applicants shall compete for funding in four disciplines:

- 295 (1) heritage, excluding historic preservation;
- 296 (2) historic preservation;
- 297 (3) arts; and
- 298 (4) science.

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299 f. 4Culture shall convene resident peer review panels to review applications to
300 the 2024 one-time capital and one-time operating grant program and make
301 recommendations to the 4Culture board of which applications to support and at what
302 levels. There shall be seven separate resident peer review panels with up to five members
303 in each panel. The council and the executive may each appoint up to one member for
304 each panel. Members shall be chosen to reflect the geographic and cultural diversity of
305 the county. Every written proposal shall be evaluated.

306 g. Capital proposals shall be evaluated based on the overarching criteria of
307 quality, feasibility, equity, and project impact, including how the projects will increase
308 access to cultural facilities. One-time operating proposals shall be evaluated based on the
309 overarching criteria of contributing to the organization's stability, public benefit, equity,
310 and artistic substance. A guiding principle of the selection process shall be diversity in
311 geography, discipline, budget size, and compliance with applicable law.

312 h. The panels must complete their reviews and provide their recommendations
313 for awards and support levels to 4Culture's advisory committees and board of directors.
314 The board of directors shall review and then finalize the award decisions at a public
315 meeting. The 4Culture director will communicate award decisions to the awardees, the
316 executive, and the council by December 31, 2024; and

317 3.a. Funding for a program dedicated to increasing the number, capacity, and
318 stability of cultural organizations or cultural facilities, or both, in geographical areas that
319 need additional cultural capacity with investments to ensure all communities in the
320 county have access to cultural experiences.

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321 b. Funding is to be expended solely for cultural organizations located outside
322 of established cultural centers.

323 c. These deeper and bolder investments are intended to support innovative
324 funding strategies designed for transformational change. Eligible expenditures will
325 include both operating and capital costs. Under this ordinance, operating costs may
326 include, but not be limited to, start-up costs, funding for staff positions in cultural
327 organizations of all sizes, rent, mortgage, or loan payment assistance, and funding other
328 operating costs for efforts to develop and grow cultural programming. Operating costs
329 may also include funding for the joint marketing efforts of cultural organizations.
330 Operating costs may also include funding for a cultural organization to form, manage, or
331 both, a creative district in accordance with state law and the requirements of the
332 Washington State Arts Commission. Additionally for the purposes of this ordinance,
333 capital costs may include, but not be limited to, funding the planning and development of
334 new cultural facilities and expansions of existing cultural facilities. The investments are
335 intended to support innovative funding strategies designed for transformational change.

336 B.1. The county, through K.C.C. chapters 2.48 and 2.49, has authorized 4Culture
337 to develop, implement and administer cultural programs in the county. Accordingly, and
338 as authorized under RCW 36.160.070, the county elects to consolidate the administration
339 of the Doors Open Program with that of 4Culture to perform the functions required under
340 RCW 36.160.110.

341 2. The county designates 4Culture as the designated public agency for the Doors
342 Open Program consistent with chapter 36.160 RCW, this ordinance, and the
343 implementation plan described in section 9 of this ordinance. If the county dissolves

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344 4Culture in accordance with K.C.C. 2.49.140, the county shall become the designated
345 public agency and shall otherwise perform the duties of 4Culture under this ordinance.

346 3. 4Culture shall develop and maintain guidelines and eligibility and reporting
347 requirements consistent with chapter 36.160 RCW and this ordinance for all cultural
348 organizations that receive proceeds. The guidelines shall ensure that the cultural
349 organizations receiving proceeds provide or continue to provide discernible public
350 benefits. Doors Open Program grant agreements shall require, among other things, that
351 no person shall, on the basis of basis of sex, race, color, national origin, religious
352 affiliation, disability, sexual orientation, gender identity or expression, age, ancestry,
353 parental status, marital status, use of service or assistive animal, language, or geography,
354 be denied the benefits of, or be subjected to discrimination under any program or activity
355 receiving proceeds.

356 4. 4Culture shall, on request, provide expertise and administrative assistance to
357 cultural organizations that have limited organizational capacity. The expertise and
358 administrative assistance to be provided shall include, but not be limited to, assistance in
359 applying for competitive funding and technical assistance to contracted organizations to
360 meet reporting requirements. These costs shall be part of Doors Open Program costs.

361 5. The 4Culture board of directors shall advise, monitor, and provide Doors
362 Open Program oversight for achieving the general public benefits, equity inclusion public
363 benefits, and geographic inclusion public benefits, associated with the Doors Open
364 Program. No additional advisory body or council for the Doors Open Program is created
365 though the board of directors may create one or more committees to advise on issues
366 relevant to the Doors Open Program.

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367 SECTION 5. Doors Open Program public benefits.

368 A.1. All cultural organizations must provide discernible public benefits to receive
369 funding from the Doors Open Program. To be eligible to receive funding, cultural
370 organizations must provide:

371 a. one or more general public benefit; and

372 b. one or more equity inclusion public benefit or geographic inclusion public
373 benefit, or both.

374 2. For the purposes of subsection A.1. of this section, the following are the
375 Doors Open Program's "discernible public benefits":

376 a. general public benefits. The following public benefits are "general public
377 benefits":

378 (1) providing low-barrier opportunities for everyone in the county to take part
379 in the region's cultural life and participate in cultural programs;

380 (2) providing performances and programs throughout the county, directly in
381 and for local communities, or through partnerships between and among cultural
382 organizations;

383 (3) providing cultural educational programs and experiences at a cultural
384 organization's own facilities or in schools or other cultural facilities or venues;

385 (4) bringing cultural facilities and programming into compliance with access
386 requirements of the Americans with Disabilities Act;

387 (5) supporting cultural organizations that strive to engage traditional cultures
388 and crafts;

389 (6) presenting free cultural festivals;

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390 (7) providing free events, programing, and educational materials, which
391 enhance a cultural experience either before or after, or both, attending an exhibit,
392 performance, or event;

393 (8) providing arts, science, and heritage career building opportunities for
394 youth through internships and apprenticeships or other means;

395 (9) establishing partnerships between cultural organizations or other cultural
396 institutions to present new multidisciplinary cultural experiences;

397 (10) implementing organizational capacity-building projects or activities that
398 a cultural organization can demonstrate will enhance the ability of that cultural
399 organization to execute community outreach, communications, and marketing strategies
400 to attract and engage county residents with opportunities for access to cultural
401 experiences and with emphasis on underserved communities; and

402 (11) implementing organizational capacity-building projects or activities that
403 a community-based cultural organization can demonstrate will enhance the ability of that
404 cultural organization to provide or continue to provide meaningful public benefits not
405 otherwise achievable.

406 b. equity inclusion public benefits. The following public benefits are "equity
407 inclusion public benefits":

408 (1) providing free or low-cost attendance to cultural organizations and
409 cultural facilities for county residents who have economic, geographic, and other barriers
410 to access;

411 (2) providing free access to curriculum-related arts, science, and heritage
412 programs for public school students throughout the county at school and at cultural sites

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413 with emphasis on underserved students;

414 (3) increasing the diversity of staff and governing boards of cultural

415 organizations;

416 (4) increasing opportunities for access to cultural facilities, programs, and

417 services for diverse and underserved populations and communities;

418 (5) broadening cultural programs and provide programming that appeals to

419 diverse populations within the county;

420 (6) increasing investment in programs and organizations that represent and

421 reflect the diversity of the county; and

422 (7) planning and implementing cultural programs or collaborating with other

423 cultural organizations in order to extend the reach and impact of cultural programs to

424 diverse and underserved populations and communities.

425 c. geographic inclusion public benefits. The following public benefits are

426 "geographic inclusion public benefits":

427 (1) planning and implementing cultural programs and activities outside

428 established cultural centers;

429 (2) partnering with other cultural organizations on cultural programs and

430 activities outside established cultural centers, through direct investment or in-kind

431 support, on priority projects and initiatives; and

432 (3) providing cultural programming to communities outside the city in which

433 a cultural organization is primarily located, either directly or in partnership with other

434 cultural organizations, or public schools, or through other means.

435 B. Providing proceeds to achieve equity inclusion public benefits and geographic

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436 inclusion public benefits is intended to further a purpose of 36.160 chapter RCW and
437 result in meaningful progress toward achievement of the following outcomes:

438 1. Overcoming economic and geographic inequities that limit access to the arts,
439 science, and heritage experiences by expanding access to programs and activities at
440 cultural organizations in the county, such that audiences represent the diversity of the
441 county;

442 2. Stronger relationships between local communities and cultural organizations
443 that result in the creation of programs and activities that are mutually beneficial;

444 3. Making the boards, staff, and programming of cultural organizations more
445 representative of the diversity existing within the county; and

446 4. Ensuring that the Doors Open Program distributes a total of at least one
447 million dollars to cultural organizations in each county council district in each year.

448 SECTION 6. Tax imposed.

449 A. To provide necessary moneys for the Doors Open Program created in section
450 4 of this ordinance, an additional one-tenth of one percent sales and use tax is hereby
451 levied, fixed, and imposed on all taxable events within the county as defined in chapter
452 82.08, 82.12, or 82.14 RCW for seven years beginning on April 1, 2024. The tax shall be
453 imposed upon and collected from those persons from whom sales tax or use tax is
454 collected in accordance with chapter 82.08 or 82.14 RCW, and shall be collected at the
455 rate of one-tenth of one percent of the selling price, in the case of a sales tax, or value of
456 the article used, in the case of a use tax. The additional sales and use tax shall be in
457 addition to all other existing sales and use taxes currently imposed by the county.

458 B. If, as a result of the imposition of the additional sales and use tax authorized in

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459 subsection A. of this section, the county imposes an additional sales and use tax upon
460 sales of lodging in excess of the limits contained in RCW 82.14.410, the sales shall be
461 exempted from the imposition of that additional sales and use tax.

462 SECTION 7. Deposit of tax proceeds.

463 A. The proceeds of the sales and use tax imposed under section 6 of this
464 ordinance shall be deposited in the Doors Open Program fund and used solely for
465 purposes consistent with chapter 36.160 RCW, this ordinance, and according to the
466 implementation plan required in section 9 of this ordinance.

467 B. The county affirms that any funding similar to the funding available under this
468 ordinance that the county usually and customarily provides to cultural organizations shall
469 not be replaced or materially diminished as a result of funding becoming available under
470 this ordinance.

471 C. Proceeds of the tax imposed under section 6 of this ordinance, excepting start-
472 up funding to 4Culture and the county and the 2024 one-time capital and one-time
473 operating support program described in section 4.A.2. of this ordinance, may not be used
474 or distributed until the council by ordinance has approved the implementation plan
475 required by section 9 of this ordinance.

476 SECTION 8. Use of tax proceeds -- allocations.

477 A. Tax proceeds received by the county in 2024 shall be used as follows:

478 1. Up to two percent for repayment of start-up funding;

479 2. Up to three percent for administrative costs;

480 3. a. Up to sixty-seven percent for the 2024 one-time capital and one-time
481 operating support program described in section 4.A.2.; and

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482 b. Of this allocation, at least ten percent shall be distributed to:
483 (1) cultural organizations, which in fulfilling their primary purpose, focus
484 their programming or facilities to serve one or more vulnerable populations, such as, but
485 not limited to, veterans, seniors, unhoused individuals or individuals at risk of becoming
486 unhoused, individuals experiencing mental illness or substance use disorders, individuals
487 with disabilities, households with an annual income at or below eighty percent of the area
488 median income, survivors of domestic violence, communities at risk of gun violence, or
489 justice-system impacted youth or youth at risk of being impacted by the justice system; or
490 (2) cultural organizations with their primary locations and conducting a
491 majority of their activities within census tracts ranked in certain percentiles on the
492 Communities of Opportunity composite index and such percentiles will be determined by
493 4Culture; or
494 (3) cultural organizations for providing mentoring services to such cultural
495 organizations as described in subsections 8.A.3.b.(1) and 8.A.3.b.(2); and
496 c. Of this allocation, at least twenty-five percent shall be distributed to support
497 sustainability and growth of cultural organizations outside established cultural centers;
498 and

499 4. The remainder after reserving the amount required in subsection A.1. through
500 3. of this section for the elements described in section 4.A.1. of this ordinance in the
501 percentages provided in subsection B.2.a. through f. of this section.

502 B. The tax proceeds received by the county from January 1, 2025, through March
503 31, 2031, shall be used as follows:

504 1. Up to three percent for administrative costs;

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505 2. ~~Approximately seventy-five percent for the elements described in section~~
506 ~~4.A.1. of this ordinance allocated according to the following percentages~~Approximately
507 seventy-two percent for the elements described in section 4.A.1. of this ordinance
508 allocated according to the following percentages; provided that 4Culture shall ensure that
509 in fulfilling the required allocations of the approximate percentage in this section 8.B.2.
510 of this ordinance that at least ten percent of the approximate percentage in this section
511 8.B.2. of this ordinance be used to support: (1) cultural organizations, which, in fulfilling
512 their primary purpose, focus their section 4.A.1.a. qualifying programming or facilities to
513 serve one or more vulnerable populations, such as, but not limited to, veterans, seniors,
514 unhoused individuals or individuals at risk of becoming unhoused, individuals
515 experiencing mental illness or substance use disorders, individuals with disabilities,
516 households with an annual household income at or below eighty percent of the area
517 median income, survivors of domestic violence, communities at risk of gun violence, or
518 justice-system impacted youth or youth at risk of being impacted by the justice system;
519 (2) cultural organizations with their primary locations and conducting a majority of their
520 activities within census tracts ranked in certain percentiles on the Communities of
521 Opportunity composite index that will be determined in the implementation plan required
522 in section 9 of this ordinance; or (3) cultural organizations for providing mentoring
523 services to such cultural organizations as described in section 8.B.2.(1) and (2) of this
524 ordinance:

525 a. approximately fifteen percent for the public school cultural access program
526 as more fully described in section 4.A.1.a. of this ordinance;

527 b. approximately three percent for launch funding for new or emerging

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528 cultural organizations as more fully described in section 4.A.1.b. of this ordinance;

529 c. approximately seven percent for reimbursing cultural organizations for

530 regional initiatives and projects, as more fully described in subsection 4.A.1.c. of this

531 ordinance;

532 d. approximately ten percent for Doors Open Program Building for Equity

533 grants as more fully described in section 4.A.1.d. in this ordinance;

534 e. approximately fifteen percent to reimburse cultural organizations for

535 providing free public access to cultural experiences as more fully described in section

536 4.A.1.e. of this ordinance; and

537 f. approximately fifty percent for operating support as more fully described in

538 section 4.A.1.f. of this ordinance; and

539 3. ~~Approximately~~At least twenty-~~two~~five percent for a program dedicated to

540 increasing the number, capacity, and stability of cultural organizations or cultural

541 facilities, or both, in geographical areas that need additional cultural capacity as more

542 fully described in section 4.A.3. ~~of this ordinance.~~of this ordinance, and of which at least

543 ten percent for: (1) a program supporting cultural organizations, which in fulfilling their

544 primary purpose, focus their programming or facilities to serve one or more vulnerable

545 populations, such as, but not limited to, veterans, seniors, unhoused individuals or

546 individuals at risk of becoming unhoused, individuals experiencing mental illness or

547 substance use disorders, individuals with disabilities, households with an annual

548 household income at or below eighty percent of the area median income, survivors of

549 domestic violence, communities at risk of gun violence, or justice-system impacted youth

550 or youth at risk of being impacted by the justice system; (2) cultural organizations with

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551 their primary locations and conducting a majority of their activities within census tracts
552 ranked in certain percentiles on the Communities of Opportunity composite index that
553 will be determined in the implementation plan required in section 9 of this ordinance; or
554 (3) cultural organizations for providing mentoring services to such cultural organizations
555 as described in section 8.B.3.(1) and (2) of this ordinance.

556 C. Reasonable operating and staffing costs for each element of the Doors Open
557 Program may be paid from the proceeds allocated in subsections A.4., B.2., and B.3. of
558 this section, in addition to the allocation for administrative costs in this ordinance.

559 D. The Doors Open Program may grant proceeds on a reimbursement basis to a
560 fiscal sponsor for the purpose of contracting with a sponsored cultural entity for specific
561 activities or uses approved by the Doors Open Program, but only if the fiscal sponsor:
562 retains control and discretion as to the use of the proceeds; maintains records establishing
563 that the proceeds were used for purposes authorized under section 501(c)(3) of the
564 Internal Revenue Code of 1986, as amended; and limits distributions to specific projects
565 of sponsored cultural entities that are in furtherance of the fiscal sponsor's own exempt
566 purposes. The fiscal sponsor may provide proceeds to a sponsored cultural entity only if
567 the specific projects of the sponsored cultural entity provide or continue to provide public
568 benefits identified in section 5 of this ordinance. The fiscal sponsor shall be fully
569 responsible and liable for the completion of the specific projects of the sponsored cultural
570 entity receiving proceeds and the provision of public benefits the specific project was to
571 achieve.

572 SECTION 9. Implementation plan. 4Culture shall develop and provide to the
573 county executive a King County Doors Open Program implementation plan. The county

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574 executive, in consultation with 4Culture, shall transmit the implementation plan and an
575 ordinance to approve the plan to the council no later than July 15, 2024. The
576 implementation plan shall be mandatorily referred to the regional policy committee and
577 subject to the provisions of council Rule 7. E. through H., K.C.C. 1.24.065.E. through H.

578 The implementation plan shall include the following:

579 A. Itemization of any start-up funding costs incurred or to be incurred by
580 4Culture or the county;

581 B. Guidelines for eligible expenditures for each Doors Open Program element
582 identified in section 4 of this ordinance. The guidelines must be consistent with chapter
583 36.160 RCW and this ordinance;

584 C. Detailed program descriptions of the elements of the Doors Open Program and
585 a framework for 4Culture administration of these programs, including:

586 1. For the public school cultural access program:

587 a. an overall summary of the program;

588 b. a description of goals, priorities, and the process for the delivery of:

589 (1) the list of appropriate on-site and off-site education programs as required
590 by RCW 36.160.110;

591 (2) funding for music and arts education in public schools that is in addition
592 to that provided for in the program of basic education funding; and

593 (3) funding for the public school transportation program required by RCW
594 36.160.110;

595 c. a description of the start-up timeline, communications strategy, and

596 respective roles that school districts, school teachers, cultural organizations' education

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597 programs, and 4Culture will have in planning and delivery of the public school cultural
598 access program; and

599 d. a public benefit reporting framework; and

600 2. For the remaining elements of the Doors Open Program:

601 a. an overall summary of the program and allocations;

602 b. criteria for awarding proceeds;

603 c. a public benefit reporting framework that includes standards for reports to be
604 provided by funded cultural organizations describing the organization's success in
605 providing public benefits;

606 d. descriptions of the annual application, panel, and approval process for
607 awarding grants. The program will design the process to minimize the burden it places
608 on applicant organizations and will work to improve that process continuously from year
609 to year;

610 e. description of contract and payment process for cultural organization grants;

611 and

612 f. description of the Doors Open Program's countywide plan to provide
613 expertise and administrative assistance and conduct outreach to promote broad
614 participation by cultural organizations; and

615 D.1. A timeline for the Doors Open Program Assessment Report to be provided
616 to the executive and the council. The Doors Open Program Assessment Report is to
617 determine if the methods specified in the implementation plan were utilized and if the
618 objectives identified were met.

619 2. The Assessment Report will specifically address the effectiveness of the

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620 Doors Open Program funding in:

621 a. expanding cultural organizations' operations, offers of discounted and free
622 admission, and public school cultural access, and supporting newly built and expanded
623 cultural facilities;

624 b. advancing equitable access to cultural organizations throughout King
625 County and removing barriers to access faced by many segments of the county
626 population;

627 c. fostering the creation and development of new cultural organizations
628 throughout King County, reducing geographic barriers and ensuring that residents have
629 improved access to cultural organization resources; and

630 d. supporting the growth and development of cultural centers throughout King
631 County to promote healthy and vibrant communities.

632 3. The Assessment Report shall be developed with input from qualified
633 evaluation personnel, staff from cultural organizations representing the breadth and depth
634 of the sector, King County cultural organizations consumers, school districts, 4Culture
635 staff, and the 4Culture board of directors. The Assessment Report shall also include:

636 a. an overview of evaluation personnel involved, evaluation methodology,
637 including all data gathering and sampling practices utilized, and analysis and
638 interpretation methods utilized for both qualitative and quantitative data;

639 b. fiscal data on the actual distribution of Doors Open Program revenue,
640 including a breakdown of spending by council district and ZIP Code, planned
641 expenditures for the upcoming year, and the comparison of actuals against planned
642 expenditures with an explanation of any variances;

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643 c. data and findings on the success of cultural organizations in providing
644 discernable public benefits, as defined in this ordinance, for the benefit of King County
645 residents;

646 d. data and findings for the public school cultural access program including
647 program metrics; application and award levels, including a breakdown by county council
648 district and ZIP Code; and percentage of schools where at least forty percent of students
649 are eligible for the federal free or reduced-price school meals program;

650 e. data and findings regarding awards for those cultural organizations that
651 either: are organized of, by, and for communities and census tracts that face cultural and
652 economic barriers to access, or provide significant equity inclusion public benefits, or
653 both;

654 f. data and findings on the sustainability and growth of cultural organizations
655 outside the city that has the highest concentration of arts and cultural organizations in
656 King County, including ways for cultural organizations to participate in fostering such
657 growth through partnerships, direct contributions administered through 4Culture, and
658 contributions of in-kind support and technical expertise; and

659 g. identification of any proposed changes to the Doors Open Program panel
660 process, eligibility guidelines, or reporting requirements.

661 SECTION 10. Severability. If any provision of this ordinance or its application
662 to any person or circumstance is held invalid, the remainder of the ordinance or the
663 application of the provision to other persons or circumstances is not affected.~~."~~