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**RE: SEPA "Strict Code of Silence" Re: SEPA #2022404902 - Environmental Impact Statement (Final EIS) for the City of Everett Outdoor Multipurpose Facility Project**

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**From** Bommarito, Meg (ECY) <mbom461@ECY.WA.GOV>

**Date** Thu 8/28/2025 11:13 AM

**To** john martin <jmartinnoj@hotmail.com>

**Cc** ECY RE Public Records Officer (ADMIN) <recordsofficer@ECY.WA.GOV>; Buroker, Thomas (ECY) <THBU461@ECY.WA.GOV>; Hart, Michael (ECY) <MIHA461@ECY.WA.GOV>

Hi John – Thanks for your questions. There is nothing in the WAC that specifically restricts communications about an EIS in progress. That said – the lead agency may have local codes/procedures that address this. I think this covers your questions below.

Best,  
Meg

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**From:** john martin <jmartinnoj@hotmail.com>

**Sent:** Tuesday, August 26, 2025 6:30 AM

**To:** Bommarito, Meg (ECY) <mbom461@ECY.WA.GOV>; Meg.Bommarito@ecy.wa

**Cc:** ECY RE Public Records Officer (ADMIN) <recordsofficer@ECY.WA.GOV>; Buroker, Thomas (ECY) <THBU461@ECY.WA.GOV>; Hart, Michael (ECY) <MIHA461@ECY.WA.GOV>

**Subject:** SEPA "Strict Code of Silence" Re: SEPA #2022404902 - Environmental Impact Statement (Final EIS) for the City of Everett Outdoor Multipurpose Facility Project)

External Email

Tom Buroker  
NW Regional Office  
State of Washington, Department of Ecology  
[thomas.buroker@ecy.wa.gov](mailto:thomas.buroker@ecy.wa.gov)  
[THBU461@ECY.WA.GOV](mailto:THBU461@ECY.WA.GOV)

Meg Bommarito  
Northwest Regional Director  
Ecology Northwest Regional Office  
Shoreline, WA  
(425) 681-6236  
[Mbom461@ecy.wa.gov](mailto:Mbom461@ecy.wa.gov)

Michael Hart  
Public Records Officer  
Department of Ecology  
Northwest Regional Office  
[miha461@ecy.wa.gov](mailto:miha461@ecy.wa.gov)  
[recordsofficer@ECY.WA.GOV](mailto:recordsofficer@ECY.WA.GOV)

Dear Thomas Buroker, Meg Bommarito, and Michael Hart,

I'm contacting you regarding SEPA #2022404902 -- the Final Environmental Impact Statement (Final EIS) for the City of Everett Outdoor Multipurpose Facility Project.

At the Everett City Council Meeting on June 11, 2025 Scott Pattison, the Mayor's Office Special Projects Manager, indicated:

"Yes, absolutely. Um, and I'll go back a bit, but if you recall for about 12 months we were doing a SEPA EIS study, where we were under a strict Code of Silence so we couldn't have communications with anybody, uh, with regards to the project."\*\*\*

1). Are there guidelines indicating what Mr. Pattison could say and to whom he could say it during a "SEPA EIS study" where Mr. Pattison was, in his words, "under a strict code of silence so (he) couldn't have communication with anybody with regards to the project."

Simply stated, what could Mr. Pattison say and to whom could he say it during the SEPA EIS study?

2). Is there a SEPA "strict code of silence" when doing a SEPS EIS study and where is it in the guidelines?

Your assistance in helping me understand SEPA guidelines would be greatly appreciated.

Best Regards,

John E. Martin  
425-361-2854  
[jmartinnoj@hotmail.com](mailto:jmartinnoj@hotmail.com)

No Frogs Downtown

\*\*\* see 1:52:25

<https://www.youtube.com/live/wikAKcNuvAs>



## [Everett City Council Meeting: June 11, 2025 - YouTube](https://www.youtube.com/live/wikAKcNuvAs)

Everett City Council meets in-person in the Council Chamber located at 3002 Wetmore Ave. If you wish to sign up to speak during a council meeting virtually, ...

[www.youtube.com](https://www.youtube.com)

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**From:** john martin <[jmartinnoj@hotmail.com](mailto:jmartinnoj@hotmail.com)>  
**Sent:** Monday, August 11, 2025 11:51 AM  
**To:** Bommarito, Meg (ECY) <[mbom461@ECY.WA.GOV](mailto:mbom461@ECY.WA.GOV)>; [Meg.Bommarito@ecy.wa](mailto:Meg.Bommarito@ecy.wa) <[Meg.Bommarito@ecy.wa](mailto:Meg.Bommarito@ecy.wa)>  
**Cc:** ECY RE Public Records Officer (ADMIN) <[recordsofficer@ECY.WA.GOV](mailto:recordsofficer@ECY.WA.GOV)>; Buroker, Thomas (ECY) <[THBU461@ECY.WA.GOV](mailto:THBU461@ECY.WA.GOV)>  
**Subject:** Re: SEPA #2022404902 - Environmental Impact Statement (Final EIS) for the City of Everett Outdoor Multipurpose Facility Project)

Meg Bommarito  
Northwest Regional Director  
Ecology Northwest Regional Office  
Shoreline, WA  
(425) 681-6236  
[Mbom461@ecy.wa.gov](mailto:Mbom461@ecy.wa.gov)

Dear Meg Bommarito,

I spoke with Thomas Buroker on Friday and he indicated that you would be in the office Monday and Tuesday.

I'm contacting you regarding SEPA #2022404902 -- the Final Environmental Impact Statement (Final EIS) for the City of Everett Outdoor Multipurpose Facility Project. I do not know the SEPA number for the Draft EIS for the City of Everett Outdoor Multipurpose Facility Project.

There were there NO cost estimates in the DEIS or final EIS for the Alternative 2: Downtown Site Action Alternative Everett Outdoor Multipurpose Facility Downtown Project?

There was only one cost estimate listed -- EVERETT AQUASOX FUNKO FIELD RENOVATION SCENARIO #1 and the cost ranged between \$29,431,281 and \$39,341,332. The costs are listed in the DEIS, Chapter 2, Proposed Action and Alternatives; section 2.3.2 Action Alternative (Funko Field Renovation).

Is the fact that cost estimates for only one alternative existed in the DEIS and the Final EIS in line with regulatory procedures?

The following is a City of Everett cost estimate that existed prior to the DEIS - Septmber 2024, and Final EIS - November 2024.

The The Washington State Department of Enterprise Services PRC application revised July 27, 2023, includes the project cost \$137,888,124 see [https://des.wa.gov/sites/default/files/2024-08/CityOfEverett\\_OutdoorMPStadium\\_DB\\_App.pdf](https://des.wa.gov/sites/default/files/2024-08/CityOfEverett_OutdoorMPStadium_DB_App.pdf);

The City of ... "Everett's Everett Outdoor Multipurpose Stadium Progressive Design-Build Project was approved by the PRC on September 27, 2024. This project cost was stated to be \$137,888,124." (See The Washington State Department of Enterprise Services - May 27, 2025);

September 27, 2024 power point presentation -- 2024-09-27-CityOfEverett-OutdoorMPStadium-DB-presentation.pdf -- includes the project cost \$137,888,124)

A December 5, 2024, letter from the City of Everett Stadium Fiscal Advisory Committee (SFAC) to Mayor Cassie Franklin, Council President Don Schwab, and the Everett City Council Members, estimates for both Funko Field (Everett Memorial Stadium) - \$76 million and the New Downtown Multipurpose Stadium - \$117.5 million were included. The SFAC had been meeting at least monthly during the nine months prior to December 2024 "...exploring funding and economic impacts for the two stadium options." see Everett SFACCostLetter12042024CCF\_000043.pdf

To the best of my knowledge, the Everett City Council is actually the SEPA government body in charge of, and responsible for the DEIS and the Final EIS.

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In an email dated July 17, 2025, I asked Don Schwab, Council President and Councilmember of the City of Everett.

"1). Why were there NO cost estimates in the DEIS for the Alternative 2: Downtown Site Action Alternative Everett Outdoor Multipurpose Facility Downtown Project?

2). Did cost estimates for the Everett Outdoor Multipurpose Facility Downtown Project exist during the DEIS period?

3). Were cost estimates for the Everett Outdoor Multipurpose Facility Downtown Project withheld from the DEIS?"

As yet, I have not received a reply from Councilmember Schwab.

Clearly, cost estimates for the Everett Outdoor Multipurpose Facility Downtown Project did exist prior to the Final EIS and as early as July, 27, 2023, a date that is prior to the September 2024 DEIS.

Again, is the fact that cost estimates for only one alternative existed in the DEIS and the Final EIS in line with regulatory procedures?

What are the obligations of the members of the SEPA government body?

I look forward to hearing from you at your convenience.

Thank you.

Best Regards,

John E. Martin  
Mountlake Terrace  
425-361-2854  
[jmartinnoj@hotmail.com](mailto:jmartinnoj@hotmail.com)

No Frogs Downtown

CC

Thomas Buroker

(ECY) <[THBU461@ECY.WA.GOV](mailto:THBU461@ECY.WA.GOV)>

Michael Hart

Public Records Officer

Department of Ecology

Northwest Regional Office

[miha461@ecy.wa.gov](mailto:miha461@ecy.wa.gov)

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**From:** Bommarito, Meg (ECY) <[mbom461@ECY.WA.GOV](mailto:mbom461@ECY.WA.GOV)>

**Sent:** Thursday, May 1, 2025 1:20 PM

**To:** john martin <[jmartinnoj@hotmail.com](mailto:jmartinnoj@hotmail.com)>; [Meg.Bommarito@ecy.wa](mailto:Meg.Bommarito@ecy.wa) <[Meg.Bommarito@ecy.wa](mailto:Meg.Bommarito@ecy.wa)>

**Cc:** ECY RE Public Records Officer (ADMIN) <[recordsofficer@ECY.WA.GOV](mailto:recordsofficer@ECY.WA.GOV)>; Buroker, Thomas (ECY) <[THBU461@ECY.WA.GOV](mailto:THBU461@ECY.WA.GOV)>

**Subject:** RE: SEPA #2022404902 - Environmental Impact Statement (Final EIS) for the City of Everett Outdoor Multipurpose Facility Project)

Hi John – Thanks for sending the note! As I mentioned, Ecology doesn't have these records so, unfortunately, we're unable to provide this information. I encourage you to reach out to the City of Everett planner to request the raw comments.

I've included Michael Hart on this email in case he has any additional recommendations for how to get these public records.

Let us know if you have additional questions.

Best,  
Meg

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**From:** john martin <[jmartinnoj@hotmail.com](mailto:jmartinnoj@hotmail.com)>

**Sent:** Thursday, May 1, 2025 12:46 PM

**To:** Bommarito, Meg (ECY) <[mbom461@ECY.WA.GOV](mailto:mbom461@ECY.WA.GOV)>; [Meg.Bommarito@ecy.wa](mailto:Meg.Bommarito@ecy.wa)

**Cc:** ECY RE Public Records Officer (ADMIN) <[recordsofficer@ECY.WA.GOV](mailto:recordsofficer@ECY.WA.GOV)>; Buroker, Thomas (ECY) <[THBU461@ECY.WA.GOV](mailto:THBU461@ECY.WA.GOV)>

**Subject:** SEPA #2022404902 - Environmental Impact Statement (Final EIS) for the City of Everett Outdoor Multipurpose Facility Project)

External Email

Meg Bommarito

Northwest Regional Director

Ecology Northwest Regional Office

Shoreline, WA

(425) 681-6236

[Mbom461@ecy.wa.gov](mailto:Mbom461@ecy.wa.gov)

Dear Meg Bommarito,

I am trying to copy and paste text and from the comments section of SEPA #2022404902 and use the email addresses.

(Final Environmental Impact Statement (Final EIS) for the City of Everett Outdoor Multipurpose Facility Project)

However, the pdf file posted by the City of Everett does not all me to copy and paste the comments (31 comments shown) and the email addresses and links are not active or shown so I cannot email most of the 31 individuals and organizations who made comments. From my experience, usually one can copy text from pdf files and the email links are active.

I would like to get a pdf file of SEPA #2022404902 that has active links to commenters email addresses and that allows copying and pasting of the comments themselves. I think the email addresses and comments are a part of the public record.

This is not a formal records request.

Thank you.

Best Regards  
John E. Martin  
Mountlake Terrace  
425-361-2854  
[jmartinnoj@hotmail.com](mailto:jmartinnoj@hotmail.com)

PS - Thank you Kelly.

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**From:** john martin <[jmartinnoj@hotmail.com](mailto:jmartinnoj@hotmail.com)>  
**Sent:** Wednesday, April 30, 2025 7:28 AM  
**To:** Dan Eernisse <[DEernisse@everettwa.gov](mailto:DEernisse@everettwa.gov)>  
**Cc:** Cassie Franklin <[CFranklin@everettwa.gov](mailto:CFranklin@everettwa.gov)>; Jennifer Gregerson <[JGregerson@everettwa.gov](mailto:JGregerson@everettwa.gov)>; DL-Council <[Council@everettwa.gov](mailto:Council@everettwa.gov)>; john martin <[jmartinnoj@hotmail.com](mailto:jmartinnoj@hotmail.com)>  
**Subject:** City of Everett - Stadium Rebate Bill Income

Dan Eernisse  
Director | Economic Development  
City of Everett  
2930 Wetmore Ave, Ste 10A, Everett, WA 98201  
425-257-8681 |

Dear Mr. Eernisse,

Thank you again for your wonderful letter explaining that the Stadium Rebate Bill applies to only Major League Baseball or National Football League teams.

Major League Baseball (MLB) has a policy that Minor League (MiLB) teams - the Aquasox - have to pay a fine if their stadium isn't up to snuff.

How much is the fine?

Why are you spending over \$100 million dollars so the Aquasox don't have to pay a fine to Major League Baseball?

If I get a parking ticket, I pay the fine. I don't buy a brand new car with new license plates so I don't have to pay the parking ticket.

Why don't you tell the Aquasox to pay their own parking ticket - their fine to Major League Baseball - and keep supporting the Everett Public School District?

Everett Memorial Stadium - Funko field - pays rent to the Everett Public School District.

Education is a foundation of a democratic society. Professional sports teams are not.

Professional sports teams were not at the Constitutional Convention in 1787, and Benjamin Franklin was not a baseball fan or a football fan. Benjamin Franklin was, however, a fan of Education.

If the Aquasox want to stop supporting the Everett Public School District and they want to build a new stadium, why don't you tell them to pay for it themselves?

Are you afraid the Aquasox will leave?

"I'm Jane Hague, Chairperson of the Metropolitan King County Council and a hostage of professional sports," was the County Chairperson's testimony before the Congress of the United States of America in 1996.

Is Mayor Cassie Franklin a hostage of professional sports?

Is the city of Everett a hostage of professional sports?

Are the taxpayers of Snohomish County and Washington State hostages of professional sports?

Organizations that hold people and other organizations hostage are often called terrorists.

Is Major League Baseball an economic terrorist?

Best regards,

John E. Martin  
425-361-2854  
[jmartinnoj@hotmail.com](mailto:jmartinnoj@hotmail.com)

Bcc Various Citizens and media

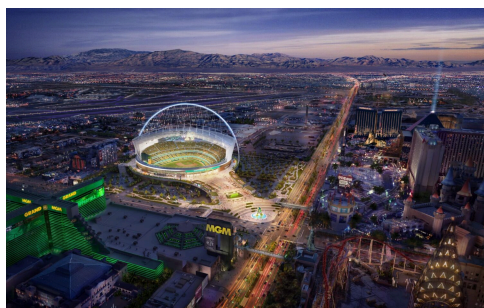
"There's a lot of folks who at the end of the day want to see their government dollars going towards responsible things like public education, roads and hospitals," he said. "And any dollar we take away from that and put into a stadium is a misguided use of that dollar."

Alexander Marks, director of strategy, Nevada State Education Association'

Nevada teachers challenged a law authorizing up to \$380 million of public funds and a political action committee, backed by the Nevada State Education Association, filed a lawsuit challenging the law's constitutionality

More taxpayer money benefits pro sports owners amid 'stadium construction wave'  
Research shows stadium and arena projects are poor public investments.

<https://stateline.org/2024/02/20/more-taxpayer-money-benefits-pro-sports-owners-amid-stadium-construction-wave/>  
<https://stateline.org/2024/02/20/more-taxpayer-money-benefits-pro-sports-owners-amid-stadium-construction-wave/>



### [More taxpayer money benefits pro sports owners amid 'stadium construction wave' - Stateline](https://stateline.org/2024/02/20/more-taxpayer-money-benefits-pro-sports-owners-amid-stadium-construction-wave/)

Maintaining a major sports franchise is a point of civic pride for many leaders, particularly in smaller markets. Oklahoma City Republican Mayor David Holt said the city's economy and identity has transformed since the NBA's Seattle SuperSonics relocated there in 2008 and changed the team name to the Thunder.

stateline.org

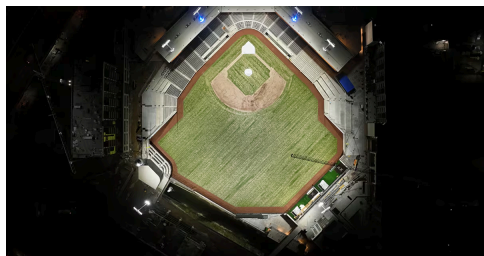
In 2021, the cull took place. The surviving affiliated teams signed non-negotiable Professional Development League contracts with MLB clubs.

The PDL standards sparked anxiety in minor league baseball communities nationwide.

Since MLB's 2021 decree, at least \$2.3 billion of spent or committed MiLB ballpark investment (including projects that haven't been completed) has been made, according to SBJ research. This year (\$572.2 million) and next (\$1 billion) will be the two highest ballpark investment spending years in Minor League Baseball history, SBJ research shows.

<https://www.sportsbusinessjournal.com/Articles/2025/01/20/facilities-minor-league-baseball-ballparks/>  
<https://www.sportsbusinessjournal.com/Articles/2025/01/20/facilities-minor-league-baseball-ballparks/>





[MLB's 2025 deadline for mandated upgrades to minor league ballparks results in billions spent on new, renovated venues - Sports Business Journal](#)

Since MLB's 2021 decree, at least \$2.3 billion of spent or committed MiLB ballpark investment (including projects that haven't been completed) has been made, according to SBJ research. This year (\$572.2 million) and next (\$1 billion) will be the two highest ballpark investment spending years in Minor League

[www.sportsbusinessjournal.com](http://www.sportsbusinessjournal.com)

The money the city hopes to use for the stadium should instead be put toward education or housing, said Jeremiah Leathart at a City of Everett presentation on October 12, 2024.

"I would like to have that state-of-the-art place here forever, if the Mariners pay for it themselves," Leathart said. "Every damn cent."

At 41, Jeremiah Leathart is staying at the Everett men's shelter. He disputes what he sees as a stereotype that all homeless people are addicts. "I don't use drugs or alcohol," said Leathart, a burly, bearded man who traced his year long experience with homelessness to a back injury, the loss of a son, and losing his house.

"The big decision that you will have, the go or no go, is toward the end of the year" said Mayor Cassie Franklin on April 2, 2025.

Tell the Mayor and the Everett City Council - No Go -

(email addresses listed below or simply send 'reply all' now)

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**From:** Dan Eernisse <[DEernisse@everettwa.gov](mailto:DEernisse@everettwa.gov)>

**Sent:** Monday, March 31, 2025 12:59 PM

**To:** [jmartinnoj@hotmail.com](mailto:jmartinnoj@hotmail.com) <[jmartinnoj@hotmail.com](mailto:jmartinnoj@hotmail.com)>

**Cc:** Cassie Franklin <[CFranklin@everettwa.gov](mailto:CFranklin@everettwa.gov)>; Jennifer Gregerson <[JGregerson@everettwa.gov](mailto:JGregerson@everettwa.gov)>; DL-Council <[Council@everettwa.gov](mailto:Council@everettwa.gov)>

**Subject:** City of Everett - Stadium Rebate Bill Income

Category 2: Sensitive information

Dear Mr. Martin,

Thank you for reaching out to the City of Everett council and mayor. Mayor Cassie Franklin asked that I prepare a response to your email regarding the Stadium Rebate Bill.

The City of Everett is actively working on a new multipurpose outdoor facility that will be home to the Everett AquaSox minor league baseball team as well as both a women's and men's minor league soccer team in the United Soccer League. From the email you sent, we understand that the proposed legislation will not apply in Everett, as none of the three proposed teams will be Major League Baseball or National Football League teams.

Thank you again for engaging with the City of Everett. Please don't hesitate to reach out to me directly with further questions or concerns.

Sincerely,



**EVERETT** Dan Eernisse

Director | Economic Development

+1.425.257.8681 | 2930 Wetmore Ave, Ste 10A, Everett, WA 98201

[everettwa.gov](http://everettwa.gov) | [Facebook](#) | [Twitter](#)

Note: Emails and attachments sent to and from the City of Everett are public records and may be subject to disclosure pursuant to the Public Records Act.

**Category 2: For official use only / disclosure permissible by law.**

**From:** john martin <[jmartinnoj@hotmail.com](mailto:jmartinnoj@hotmail.com)>

**Sent:** Friday, March 28, 2025 8:30 AM

**To:** Scott Bader <[SBader@everettwa.gov](mailto:SBader@everettwa.gov)>; Cassie Franklin <[CFranklin@everettwa.gov](mailto:CFranklin@everettwa.gov)>; Judy Tuohy <[JTuhoy@everettwa.gov](mailto:JTuhoy@everettwa.gov)>; Mary Fosse <[MFosse@everettwa.gov](mailto:MFosse@everettwa.gov)>; Angela Ely <[AEly@everettwa.gov](mailto:AEly@everettwa.gov)>; DL-Council <[Council@everettwa.gov](mailto:Council@everettwa.gov)>; Paula Rhyne <[PRhyne@everettwa.gov](mailto:PRhyne@everettwa.gov)>; Donald Schwab <[DSchwab@everettwa.gov](mailto:DSchwab@everettwa.gov)>; Elizabeth Vogeli <[EVogeli@everettwa.gov](mailto:EVogeli@everettwa.gov)>; Ben Zarlingo <[BZarlingo@everettwa.gov](mailto:BZarlingo@everettwa.gov)>

**Subject:** [EXTERNAL] Stadium Rebate Bill Income

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Hi Everett City Council,

Now is a good time to let our professional sports teams help us out by collecting Washington State sales taxes from foreign corporations.

T-Mobile is actually a subsidiary of Deutsche Telekom.

As you may know, we currently face a budget deficit of about \$15 billion dollars.

The Stadium Rebate Tax Bill taxes Major League Professional Sports clubs that sell or rent naming rights (T-Mobile Park and Lumen Field) and then returns the tax revenue to municipal and state governments.

A little extra in sales tax revenue from foreign corporations would be helpful to Washington State citizens.

I encourage you to review the attached Stadium Rebate Bill and contact your State of Washington representative soon.

Thank you,

John E. Martin

425-361-2854

[jmartinnoj@hotmail.com](mailto:jmartinnoj@hotmail.com)

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How much money does the naming rights tax produce?

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Seattle Mariners rebate tax would be \$2.4 million in 2022 and \$2.6 million in 2023.

The Seattle Seahawks rebate tax would be \$3.6 million in 2022 and \$3.9 million in 2023.

The tax is charged to the owners and/or renters of the naming rights. The tax is collected by the teams - just like a store collects sales tax for items you purchase.

The quality of the teams are not impacted and the teams and the fans still have the same financial chance of winning the World Series or the Super Bowl.

Unless a team offers a special "tax free" deal to the naming rights company,  
the Stadium Rebate tax does not impact the amount of money available to pay players salaries.

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Who pays the tax?

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T-Mobile Park.

The stadium rebate sales tax would be charged to T-Mobile USA. Deutsche Telekom owns 51% of T-Mobile USA.

Lumen Field.

The stadium rebate sales tax would be charged to Lumen Technologies, a global networking company headquartered in Louisiana.

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How is the rebate tax calculated?

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6.5% times the amount the team reports for naming rights: (Money for Naming Rights X 0.065 = the naming rights rebate tax)

OR

The professional team's gross receipts times 10% and the new total times 6.5% (Gross receipts X 0.100 X 0.065 = the naming rights rebate tax)

The actual tax would be calculated using the total gross receipts as reported on Washington State Department of Revenue Combined Excise Tax Returns or the actual income or rent reported for naming rights.

The following 2023 figures were calculated using Statista gross sales figures for both the Mariners and Seahawks.

Seattle Mariners:

Total 2023 Seattle Mariners MLB Revenue \$396,000,000

$\$396,000,000 \times 0.10 = \$39,600,000 \times 0.65 = \$2,574,000$  or \$2.6 million

Seattle Seahawks

Total 2023 Seattle Seahawks Revenue \$600,000,000

$\$600,000,000 \times 0.10 = \$60,000,000 \times 0.65 = \$3,900,000$  or \$3.9 million

Source: Statista

Mariners Source: Statista Dec 11, 2024

<https://www.statista.com/statistics/196682/revenue-of-the-seattle-mariners-since-2006/>

Seahawks Source: Sep 30, 2024

<https://www.statista.com/statistics/195294/revenue-of-the-seattle-seahawks-since-2006/>

I hope this information gives clarity to the Washington State Naming Rights Rebate Tax Bill and encourage you to support it- - today!

=====

The Washington State Stadium Naming Rights Rebate Tax Bill (Stadium Rebate Bill - a proposed bill)

A). Each Major League Baseball club and National Football League team in Washington State shall pay a 6.5% sales tax for professional stadium naming rights sold or rented.

B). Tax collection: The Washington State Department of Revenue shall be responsible for collecting the Stadium Naming Rights Rebate Tax.

The Washington State Department of Revenue shall remit the Stadium Naming Rights tax revenue to the state and municipal governments that issued federally tax-exempt bonds for each stadium.

The Washington State Department of Revenue shall receive the Stadium Naming Rights Rebate Tax on an annual basis using existing Washington State Department of Revenue collection timelines.

D). Valuation of the naming rights shall be determined by whichever is greater:

1). The dollar value stated by the Major League Baseball club or National Football League team

2). The valuation of the naming rights at 10% of the business and occupation total annual gross receipts as reported on the Washington State Department of Revenue Combined Excise Tax Returns.

E). The Penalty for each Major League Baseball club and the Major League Baseball Entity and each National Football League team and the National Football League for failure to pay the tax on time:

Fines: An amount equal to the failed tax payment plus 29% penalty due after the last day of the second month following the return's due date.

After one year, the Washington State Department of Revenue (DOR) shall revoke the business license of the Major League Baseball club for failing to pay taxes. After one year, the Washington State Department of Revenue (DOR) shall revoke the business license of the National Football League team for failing to pay taxes. The business can appeal the revocation to the Administrative Review and Hearings Division.

F). Funding: The Stadium Naming Rights Rebate Tax Bill shall use existing Washington State Department of Revenue funding to implement the law.

#### Definitions:

The term 'professional stadium' means any facility (or appurtenant real property) which, during at least 5 days during any calendar year, is used as a stadium or arena for professional sports exhibitions, games, or training.

The term National Football League team means any professional football team that is entitled to the benefits, and bound by the terms, of the National Football League.

The term National Football League (NFL) means a professional American football league in the United States. Composed of 32 teams, it is divided equally between the American Football Conference (AFC) and the National Football Conference (NFC).

The term Major League Baseball Club or "Major League Club" means any professional baseball club that is entitled to the benefits, and bound by the terms, of the Major League Baseball Constitution (adopted in 2000, replacing and modeled on the Major League Agreement in effect from 1921 to 2000).

The term Major League Baseball Entity means each of, and "Major League Baseball Entities" means more than one of, the Office of the Commissioner, its Bureaus, Committees, Subcommittees, and Councils, The MLB Network, LLC, MLB Advanced Media, L.P., MLAB Acquisition Corp., SportsOnEarth LLC, Major League Baseball Enterprises, Inc., (doing business in its own name and as Major League Baseball Productions), Major League Baseball Properties, Inc., Baseball Television, Inc. (d/b/a Major League Baseball International), Major League Baseball Clubs, and each of their subsidiaries or Affiliated entities, any entity which, now or in the future, controls, is controlled by, or is under common control with the Major League Baseball Clubs or the Office of the Commissioner of Baseball, and the directors, officers and employees of the above entities, and/or any of their respective present or future affiliates, assigns or successors.

End of text -- The Stadium Naming Rights Rebate Tax Bill.

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Prepared By:

John E. Martin