



**TO:** Hyun Kim, Interim City Manager  
**FROM:** Mayor Victoria Woodards, Deputy Mayor Kiara Daniels, Council Member Jamika Scott, Council Member Kristina Walker, and Christina Caan, Policy Analyst  
**COPY:** City Council and City Clerk  
**SUBJECT:** Ordinance to reimpose Tacoma Municipal Code Chapter 1.55, which is the Tacoma Creates program and the one tenth of one percent sales and use tax that funds it, for an additional seven consecutive years to ensure funding continues to nurture and build durable cultural organizations in our city and provide access to arts, culture, heritage, and science programming – September 30, 2025  
**DATE:** September 16, 2025

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### SUMMARY AND PURPOSE

An ordinance to reimpose Tacoma Municipal Code Chapter 1.55, which is the Tacoma Creates program and the one tenth of one percent sales and use tax that funds it, for an additional seven consecutive years to ensure funding continues to nurture and build durable cultural organizations in our city and provide access to arts, culture, heritage, and science programming.

### COUNCIL SPONSORS

Mayor Victoria Woodards, Deputy Mayor Kiara Daniels, Council Member Jamika Scott, Council Member Kristina Walker

**Background:** We ask for your support to reimpose Tacoma Municipal Code (TMC) Chapter 1.55, which is the Tacoma Creates program and the one tenth of one percent sales and use tax that funds it, for an additional seven consecutive years to ensure funding continues to nurture and build cultural organizations in our city and provide access to arts, culture, heritage, and science programming. Tacoma Creates is a Cultural Access Program, approved by voters in 2018 and funded by a local sales tax of 1/10<sup>th</sup> of 1 percent. Overseen by the Arts & Cultural Vitality Division of the City's Community and Economic Development Department, Tacoma Creates helps fund nonprofit organizations with a primary purpose to provide public programming in arts, culture, heritage, and science. Tacoma Creates also aims to reduce barriers to access and expand programming offerings citywide.

- Since 2019, Tacoma Creates has provided over \$30 million in funding to more than 100 cultural organizations, who in turn have produced more than 5,000 programs and events, reaching more than four million participants.<sup>1</sup>

In 2023, House Bill 1575 granted municipalities the option to reimpose a sales and use tax for Cultural Access Programs, as established originally in the Revised Code of Washington Chapter 36.160, with councilmanic action.<sup>2 3</sup> As TMC Chapter 1.55 expires in 2026, Tacoma has an

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<sup>1</sup> [Tacoma Creates Initiative | City of Tacoma](#)

<sup>2</sup> [HB 1575 Washington State Legislature](#)

<sup>3</sup> [Chapter 36.160 RCW: CULTURAL ORGANIZATIONS](#)



opportunity to be the first city in the state to use councilmanic authority to reimpose our Cultural Access Program, paving the way for other cities across Washington to take similar action.

### **ORDINANCE**

This ordinance would reimpose Tacoma Municipal Code (TMC) Chapter 1.55, which is the Tacoma Creates program and the one tenth of one percent sales and use tax that funds it, for an additional seven consecutive years to ensure funding continues to nurture and build durable cultural organizations in our city and provide access to arts, culture, heritage, and science programming.

### **COMMUNITY ENGAGEMENT**

Mayor Victoria Woodards, Deputy Mayor Kiara Daniels, Council Member Jamika Scott, and Council Member Kristina Walker, along with Tacoma Creates staff, have met with the Tacoma Creates Advisory Board and the Tacoma Creates Reauthorization Committee to seek feedback on reimposing the program. In early December 2024, Tacoma Creates staff also launched a community survey to learn more about how arts, culture, heritage, and science programming impact our community. This survey showed that 94.8 percent of respondents felt Tacoma Creates funding was “Very Important” or “Important” and that 91.5 percent felt that Tacoma Creates should be reimposed by the City Council.

- The original Tacoma Creates legislation passed with 67.2 percent of the vote and every voting district in the city approved it, indicating robust citywide support.<sup>4</sup> The Arts & Economic Prosperity 6 (AEP6) study, released in October 2023 by Americans for the Arts, confirmed Tacoma residents’ continued support for arts, particularly as a source of pride in a neighborhood.<sup>5</sup>

**Equity and Accessibility:** Tacoma Creates directly aligns with Tacoma 2025, the City’s long-term strategic plan and community’s vision for the future.<sup>6</sup> Specifically, Tacoma Creates advances our goals to nurture a vibrant creative economy, improve all residents’ ability to access arts, culture, heritage, and science programming, and bolster access to out of school time learning for young people. In addition, Tacoma Creates funding goals and criteria are informed by Resolution 40622 and the City’s Equity Index.<sup>7</sup> Tacoma Creates aims to enhance equity and accessibility in cultural programming by supporting free programming, discounts, and scholarships, ensuring programming occurs citywide, and expanding disability access, such as opportunities for ASL-interpreted performances, low-sensory concerts, museum tours for people with vision impairment.<sup>8</sup>

**Economy/Workforce:** *Equity Index Score:* Moderate Opportunity  
Increase positive public perception related to the Tacoma economy.

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<sup>4</sup> [About Tacoma Creates — Tacoma Creates](#)

<sup>5</sup> [Arts & Economic Prosperity | City of Tacoma](#)

<sup>6</sup> [Tacoma Strategic Plan | City of Tacoma](#)

<sup>7</sup> [Equity Index | City of Tacoma](#)

<sup>8</sup> [Program Locations — Tacoma Creates](#)



Increase the number of infrastructure projects and improvements that support existing and new business developments.

**Education:** *Equity Index Score:* Moderate Opportunity

Increase the number of quality out of school time learning opportunities distributed equitably across the city.

**Civic Engagement:** *Equity Index Score:* Moderate Opportunity

Increase the percentage of residents who believe they are able to have a positive impact on the community and express trust in the public institutions in Tacoma.

**Livability:** *Equity Index Score:* Moderate Opportunity

Increase positive public perception of safety and overall quality of life.

**ALTERNATIVES**

Alternative	Positive Impacts	Negative Impacts
Do not reimpose Tacoma Creates with councilmanic authority and do not hold a public vote.	Tacoma residents would pay 1/10 <sup>th</sup> of 1 percent less in sales and use tax.	Tacoma's cultural organizations would face robust financial pressure, likely leading many to scale back or shut down. Creative workers in Tacoma would likely lose jobs and income, while students and young people would lose opportunities to participate in arts, culture, science, and heritage programming. Tacoma's standing as a leading arts city would be tarnished, possibly stoking diminished investment and lowering the quality of life for residents. Belief and trust in local government may also be damaged, as voters passed Tacoma Creates with overwhelming support citywide and continue to laud the program.
Hold a public vote regarding reimposing Tacoma Creates.	Tacoma residents would have an opportunity to voice their position on the value of Tacoma Creates.	A vote of the people would require a costly campaign that would be the responsibility of the cultural sector, taking time, focus, and funds away from serving the community. In addition, a public vote is unlikely before November 2025, creating a gap in in sales and use tax revenue collection that would jeopardize continuity of cultural programs and employment.



### EVALUATIONS AND FOLLOW UP

If approved, the Arts and Cultural Vitality Division of the City's Community and Economic Development Department will continue to provide updates to the City Council on funding for Tacoma Creates. This includes continuing the Tacoma Creates annual report and providing a new high-level budget overview of the five core spending areas to City Council prior to the allocation of funding.

### SPONSOR RECOMMENDATION

Sponsors recommend approving this ordinance.

### FISCAL IMPACT

If approved, this ordinance will reimpose a sales and use tax of 1/10<sup>th</sup> of 1 percent to fund Tacoma Creates. This sales and use tax is estimated to generate approximately \$7-\$7.5M per year in revenue. Below is a history of past sales and use tax collections:

- 2019: \$4,684,510
- 2020: \$5,990,889
- 2021: \$6,947,195
- 2022: \$7,442,541
- 2023: \$7,336,235
- 2024: \$7,521,879

### What Funding is being used to support the expense?

The table below shows the current allocation percentages and the proposed changes to those allocations.

Program Area	Current %	Current Allocations	Proposed %	Proposed Allocations
Cultural Organization Funding	≥78%	\$5,850,000	≥76%	\$5,700,000
Admin/Program Management	≤8%	\$600,000	≤14%	\$1,050,000
Capacity Building	≤6%	\$450,000	≤5%	\$375,000
Transportation	≤8%	\$600,000	≤5%	\$375,000
<b>Total Expenses</b>	<b>100%</b>	<b>\$7,500,000</b>	<b>100%</b>	<b>\$7,500,000</b>

### Are the expenditures and revenues planned and budgeted in this biennium's current budget?

Yes, the expenditures and revenues are planned for this biennium, however, without reimposing the 1/10 of 1 percent, there would be no on-going funding to support Tacoma Creates in future bienniums.



**Are there financial costs or other impacts of not implementing the legislation?**

While the sales and use tax is a cost for the public, a thriving creative economy is vital for Tacoma's broader economic health and supports local jobs. The Arts & Economic Prosperity 6 report showed that the direct economic activity generated by nonprofit arts and culture organizations and their audiences in Tacoma was nearly \$163 million in fiscal year 2022.<sup>9</sup> This impact includes supporting 2,065 jobs, generating \$28.7 million in tax revenue, and providing \$87.2 million in personal income to local residents. In addition, the report demonstrated that when we fund arts and culture, we are investing in an industry that contributes to building healthy communities by nurturing social connections, promoting community pride and identity, and boosting tourism by providing authentic experiences that draw visitors to the city.

**Will the legislation have an ongoing/recurring fiscal impact?**

Yes, if approved, this ordinance will continue a sales and use tax of 1/10<sup>th</sup> of 1 percent to fund Tacoma Creates for an additional 7 years. This sales and use tax is estimated to generate approximately \$7.5M per year in revenue.

**Will the legislation change the City's FTE/personnel counts?**

If approved, staff do not anticipate changes to current FTE levels.

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<sup>9</sup> [Arts & Economic Prosperity | City of Tacoma](#)