

ORDINANCE NO. 168 -20

AN ORDINANCE CAPTURING A PORTION OF WASHINGTON STATE IMPOSED SALES TAX FOR LOCAL USE FIGHTING HOMELESSNESS

WHEREAS, RCW 82.14.540 authorizes the governing body of a city or county to impose a local sales and use tax for the acquisition, construction or rehabilitation of affordable housing or facilities providing supportive housing, and for the operations and maintenance costs of affordable or supportive housing, or, if eligible, for providing rental assistance to tenants; and

WHEREAS, the tax will be credited against state sales taxes collected within the County and, therefore, will not result in higher sales and use taxes within the County and will represent an additional source of funding to address housing needs in the County; and

WHEREAS, Wahkiakum County has expressed its intent to capture these funds by resolution as required by law;

NOW, THEREFORE, IT IS HEREBY RESOLVED BY THE BOARD OF COMMISSIONERS OF WAHKIAKUM COUNTY, as follows:

SECTION 1: NEW CHAPTER

A new chapter of the Revised Code of Wahkiakum County, RCWC 82.60, is hereby created, and shall read as follows:

82.60.010: Tax

There is hereby imposed the maximum capacity of the sales and use tax authorized by RCW 82.14.540 for Wahkiakum County.

82.60.020: Contingencies

- (a) For unincorporated Wahkiakum County, the sales and use tax imposed by and paid to the county shall be the maximum authorized by law under the circumstances, which is .0146%.
- (b) If the Town of Cathlamet does not timely and properly levy its portion of the sales and use tax authorized by RCW 82.14.540, then the sales and use tax imposed by and paid to the county for sales or use within the corporate limits of the Town of Cathlamet shall be the maximum authorized by law under the circumstances, which is .0146%.
- (c) If the Town of Cathlamet does timely and properly levy its portion of the sales and use tax authorized by RCW 82.14.540 but fails to impose a qualifying local tax pursuant to that statute, then the sales and use tax imposed by and paid to the county for sales or use within the corporate limits of the Town of Cathlamet shall be that maximum authorized by law under the circumstances, which is .0073%.

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2 (d) If the Town of Cathlamet does timely and properly levy its portion of the sales and use tax
3 authorized by RCW 82.14.540 and also imposes a qualifying local tax pursuant to that statute,
4 then there shall be no sales and use tax imposed by and paid to the county for sales or use
5 within the corporate limits of the Town of Cathlamet.

6 82.60.030: Use of Proceeds

7 (a) Monies collected shall only be used for expenditures authorized by RCW 82.14.540 as now
8 constituted or hereafter amended. Currently those purposes are as follows, but the County is
9 authorized to use funds in any legal method:

- 10 (i) Acquiring, rehabilitating, or constructing affordable housing, which may include new
11 units of affordable housing within an existing structure or facilities providing
12 supportive housing services under RCW 71.24.385; or
13 (ii) Funding the operations and maintenance costs of new units of affordable or supportive
14 housing; or
15 (iii) Providing rental assistance to tenants.

16 (b) Monies collected shall be deposited in County Fund #133, Affordable Housing.

17 82.60.040: Collection.

18 The tax imposed by this ordinance shall be administered and collected pursuant to RCW 82.14.050.
19 The Chair of the Board of Commissioners of Wahkiakum County is hereby authorized and directed to
20 execute and sign such contracts with the Washington State Department of Revenue as may be
21 necessary to provide for the administration or collection of the tax.

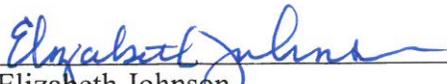
22 Section 2: Effective Date

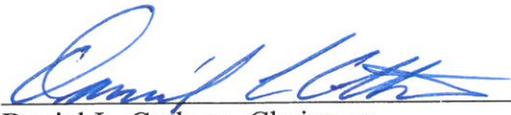
23 This ordinance shall be effective as of the date of passage.

24 **DULY PASSED AND ADOPTED** this 4th day of February, 2020.

25 **BOARD OF COUNTY COMMISSIONERS
OF WAHKIAKUM COUNTY, WASHINGTON**

ATTEST:

26 
27 Elizabeth Johnson
28 Clerk of the Board

29 
30 Daniel L. Cothren, Chairman

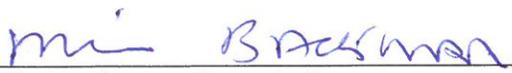
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APPROVED AS TO FORM this
16th day of January, 2020.

Daniel H. Bigelow
Prosecuting Attorney



Eugene Strong, Commissioner



Mike Backman, Commissioner