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ORDINANCE NO. 149 -08

AN ORDINANCE IMPOSING A SALES AND USE TAX WITHIN  
WAHKIAKUM COUNTY FOR CHEMICAL DEPENDENCY AND MENTAL  
HEALTH PROGRAMS AND SERVICES; PROVIDING FOR THE ADMINISTRATION  
AND COLLECTION OF SAID TAX; AND ESTABLISHING AN EFFECTIVE DATE

WHEREAS, the need for mental health and chemical dependency treatment in Wahkiakum County has continued in these days of economic recession; and

WHEREAS, other sources of funding for needed mental health and chemical dependency treatment are failing to meet that need; and

WHEREAS, it is in the county's interest to promote adequate, stable public funding for community mental health and substance abuse services in Wahkiakum County; and

WHEREAS, RCW 82.14.460 provides for the collection of an additional one-tenth of one percent of local sales tax to be applied towards the provision of such treatment;

NOW THEREFORE BE IT HEREBY ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF WAHKIAKUM, as follows:

**Section 1:** Pursuant to RCW 82.14.460, a sales and use tax is hereby imposed in Wahkiakum County in the amount of one-tenth of one percent of the selling price in the case of sales, and one-tenth of one percent of value of the article used, in the case of use. This tax shall be collected from those persons who are taxable by the state under chapters 82.08 and 82.12 RCW upon the occurrence of any taxable event within the county.

**Section 2:** Money collected pursuant to this Ordinance shall be used solely for the purpose of providing for the operation or delivery of new or expanded chemical dependency or mental health treatment programs and services and for the operation or delivery of new or expanded therapeutic court programs and services. For the purposes of this section, "programs and services" includes, but is not limited to, treatment services, case management, and housing that are a component of a coordinated chemical dependency or mental health treatment program or service.

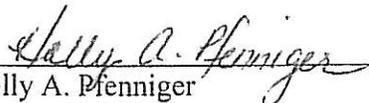
**Section 3:** Money collected pursuant to this Ordinance shall not be used to supplant existing funding for these purposes, provided that nothing herein shall be interpreted to prohibit the use of money collected under this section for the replacement of lapsed federal funding previously provided for the operation or delivery of services and programs as provided in this section.

**Section 4:** Pursuant to RCW 82.08.064, this Ordinance shall take effect April 1, 2009.

1 **DULY PASSED AND ADOPTED** in Regular Session following a public hearing thereon, this  
2 23<sup>rd</sup> day of December, 2008.

3 **BOARD OF COUNTY COMMISSIONERS**  
4 **OF WAHKIAKUM COUNTY, WASHINGTON**

5 **ATTEST:**

6   
7 Holly A. Pfenniger  
8 Clerk of the Board

  
George A. Trott, Chairman

  
Daniel L. Cothren, Commissioner

9 **APPROVED AS TO FORM** this  
10 day of December, 2008:

11   
12 Daniel H. Bigelow  
Prosecuting Attorney

  
Blair H. Brady, Commissioner