

AN ORDINANCE IMPOSING A RURAL COUNTY
SALES AND USE TAX WITHIN WAHKIAKUM COUNTY;
PROVIDING FOR THE ADMINISTRATION AND
COLLECTION OF SAID TAX; ESTABLISHING A
RURAL COUNTY PUBLIC FACILITIES FUND;
AND ESTABLISHING AN EFFECTIVE DATE

WHEREAS, Chapter 311, Washington Laws of 1999, authorizes rural counties to impose a local option sales and use tax not to exceed .08 percent to be used for the exclusive purpose of financing public facilities; and

WHEREAS, Wahkiakum County meets the definition of a "rural county" as defined in RCW 82.14.370, as last amended; and

WHEREAS, it is in the public interest and in furtherance of a public purpose to provide a dedicated source of funding for the financing of public facilities; and

WHEREAS, the imposition of such a local option sales and use tax will not result in any increased taxation on the consumers involved; and

WHEREAS, Section 82.14.370 of the Revised Code of Washington provides that the State of Washington Department of Revenue shall perform the collection of such local option sales and use tax on behalf of the County at no cost to the County;

NOW, THEREFORE:

IT IS HEREBY ORDAINED BY THE BOARD OF WAHKIAKUM COUNTY COMMISSIONERS, as follows:

Section 1. Rural County Sales And Use Tax Imposed.

Pursuant to RCW 82.14.370, as amended by Chapter 311, Washington Laws of 1999, there is imposed a sales or use tax, as the case may be, upon every taxable event, as defined in RCW 82.14.020, occurring within Wahkiakum County. The tax shall be imposed upon and collected from those persons from whom the state sales or use tax is collected pursuant to RCW 82.08 or RCW 82.12. The tax imposed by this Section is in addition to that imposed under RCW 82.14.010.

Section 2. Tax Rate. Effective September 1, 1999, the rate of the tax imposed by Section 1 of this Ordinance shall be 0.08 percent of the selling price or value of the article used, as the case may be.

Section 3. Credit Provision. The tax imposed by Section 1 of this Ordinance shall be deducted from the amount of tax otherwise required to be collected or paid over to the Washington State Department of Revenue under Chapter 82.08 or 82.12 RCW. Pursuant to RCW 82.14.370 the State Department of Revenue shall perform the collection of such taxes on behalf of Wahkiakum County at no cost to the County.

Section 4. Administration and Collection of Tax. The tax imposed by this Ordinance shall be administered and collected in accordance with RCW 82.14.050. The Chairman of the Board of County Commissioners is authorized and directed to execute any contracts with the Washington State Department of Revenue that may be necessary to provide for the administration or collection of the tax.

Section 5. Use of Proceeds. The proceeds from the tax imposed by Section 1 of this Ordinance shall be deposited in a special fund in Wahkiakum County to be known as the "Rural County Public Facilities Fund," which fund is hereby established. Moneys deposited in such fund shall be used only for the purpose of financing public facilities in rural counties in accord with the procedures prescribed by RCW 82.14.370(3), as last amended. For the purposes of this Ordinance, "public facilities" means bridges, roads, domestic and industrial water facilities, sanitary sewer facilities, earth stabilization, storm sewer facilities, railroad, electricity, natural gas, buildings, structures, telecommunications infrastructure, transportation infrastructure, and port facilities in the State of Washington.


Section 6. Severability. If any provision of this Ordinance or its application to any person or circumstance is held invalid, the remainder of this Ordinance or the application of the provision to other persons or circumstances is not affected.

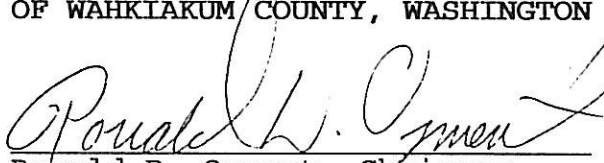
Section 7. Effective Date and Expiration Date. This Ordinance shall take effect on September 1, 1999, and shall expire on August 31, 2024.

Section 8. Codification. This Ordinance shall be codified in the Revised Code of Wahkiakum County as Chapter 82.16.

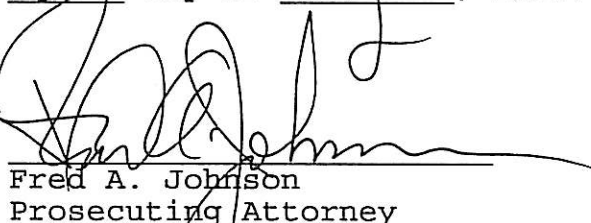
DULY PASSED AND ADOPTED FOLLOWING PUBLIC HEARING THEREON this 6th day of July, 1999.

ATTEST:

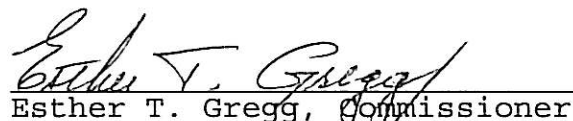

Mary J. Baldwin
Clerk of the Board

BOARD OF COUNTY COMMISSIONERS
OF WAHKIAKUM COUNTY, WASHINGTON

Ronald D. Ozment, Chairman

APPROVED AS TO FORM this 6th day of July, 1999:


Fred A. Johnson
Prosecuting Attorney


R.L. Marsyla, Commissioner


Esther T. Gregg, Commissioner