

ORDINANCE NO. 146-07

AN ORDINANCE SUPERSEDING ORDINANCE # 128-99,  
IMPOSING A RURAL COUNTY SALES  
AND USE TAX WITHIN WAHAKIYAKUM COUNTY;  
PROVIDING FOR THE ADMINISTRATION AND  
COLLECTION OF SAID TAX; ESTABLISHING A RURAL  
COUNTY PUBLIC FACILITIES AND ECONOMIC DEVELOPMENT  
FUND; CHANGING USE OF TAX TO INCLUDE PAYMENT  
OF ECONOMIC DEVELOPMENT PERSONNEL;  
AND ESTABLISHING AN EFFECTIVE DATE

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WHEREAS, Engrossed Second Substitute Senate Bill #5557, signed into law May 14, 2007 and effective August 1, 2007, authorizes rural counties to impose a local option sales and use tax not to exceed .10 percent to be used only for the purposes of financing public facilities and economic development; and HB1543, signed into law May 1, 2007, and effective July 22, 2007, authorizes the use of such funds for payment of economic development personnel; 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 economic development; 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 WAHAKIYAKUM COUNTY COMMISSIONERS, as follows:

**Section 1. Rural County Sales And Use Tax Imposed.** Pursuant to RCW 82.14.370, as amended by Washington State E2SSB 5557 of 2007, 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 RCWC 82.14.010.

**Section 2. Tax Rate.** Effective August 1, 2007, the rate of the tax imposed by Section 1 of this Ordinance shall be 0.10 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.

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

6 **Section 5. Use of Proceeds.**

7 (a) The proceeds from the tax imposed by Section 1 of this Ordinance shall be deposited in  
8 a special fund in Wahkiakum County to be known as the "Rural County Public Facilities and  
9 Economic Development Fund," which fund is hereby established. Moneys deposited in such fund  
10 shall be used only for the purpose of financing public facilities in rural counties in accord with the  
11 procedures prescribed by RCW 82.14.370(3), as last amended, and payment of personnel in  
12 economic development offices as provided in HB 1543.

13 (b) For the purposes of this Ordinance, "public facilities" means bridges, roads, domestic  
14 and industrial water facilities, sanitary sewer facilities, earth stabilization, storm sewer facilities,  
15 railroad, electricity, natural gas, buildings, structures, telecommunications infrastructure,  
16 transportation infrastructure, and port facilities in the State of Washington.

17 (c) For the purposes of this Ordinance, "economic development" means facilitating the  
18 creation or retention of businesses and jobs in Wahkiakum County.

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

22 **Section 7. Effective Date and Expiration Date.** This Ordinance shall take effect on August  
23 1, 2007, and shall expire on August 31, 2024.

24 **Section 8. Codification.** This Ordinance shall be codified in the Revised Code of  
25 Wahkiakum County as Chapter 82.16, superseding the presently existing RCWC Ch. 82.16.

26 **DULY PASSED AND ADOPTED FOLLOWING PUBLIC HEARING THEREON** this  
27 14<sup>th</sup> day of August, 2007.

28 **BOARD OF COUNTY COMMISSIONERS**  
29 **OF WAHKIAKUM COUNTY, WASHINGTON**

30 **ATTEST:**

31 Holly A. Pfenniger  
32 Holly A. Pfenniger  
Clerk of the Board

George A. Trott  
George A. Trott, Chairman

Daniel L. Cothren  
Daniel L. Cothren, Commissioner

33 **APPROVED AS TO FORM** this  
34 17<sup>th</sup> day of August, 2007:

35 Daniel H. Bigelow  
36 Daniel H. Bigelow  
37 Prosecuting Attorney

Thomas M. Doumit  
Thomas M. Doumit, Commissioner

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