

Title 82 TAXES

Chapters:

Chapter 82.14 - SALES AND USE TAX

Chapter 82.14B - ENHANCED 911 TELEPHONE SYSTEM EXCISE TAX

Chapter 82.16 - RURAL COUNTY SALES AND USE TAX

Chapter 82.29A - LEASEHOLD EXCISE TAX

Chapter 82.40 - LODGING TAX

Chapter 82.46 - REAL ESTATE EXCISE TAX FOR UNINCORPORATED AREAS

Chapter 82.50 - SALES AND USE TAX FOR CHEMICAL DEPENDENCY AND MENTAL HEALTH PROGRAMS AND SERVICES

Chapter 82.14 SALES AND USE TAX

Sections:

[82.14.010 ADDITIONAL TAX IMPOSED.](#)

[82.14.020 RATE OF TAX.](#)

[82.14.030 ADMINISTRATION.](#)

[82.14.040 CONSENT TO INSPECTION.](#)

[82.14.050 CONTRACT WITH DEPARTMENT OF REVENUE.](#)

[82.14.060 REFERENDUM PROCEDURE.](#)

[82.14.070 PENALTY.](#)

82.14.010 ADDITIONAL TAX IMPOSED.

Pursuant to the authority vested in counties by RCW 82.14.030(2), there is hereby imposed an additional sales or use tax, as the case may be, upon every taxable event as defined in RCW 82.14.020 occurring within the County of Wahkiakum, State of Washington. The tax shall be imposed upon and collected from those persons from whom the state sales or use tax is collected pursuant to Chapters 82.08 and 82.12 of the Revised Code of Washington and credited to the Current Expense Fund of the County.

(Ord. 105-86 § 1)

82.14.020 RATE OF TAX.

The rate of tax imposed by Section 82.14.010 of this chapter shall be the additional five-tenths of one percent of the selling price or value of the article used, as the case may be. The tax herein imposed shall

be in addition to the local sales and use tax imposed pursuant to the provisions of Ordinance No. 102-83 adopted by the County on February 22, 1983. PROVIDED, additionally that Wahkiakum County shall receive fifteen percent of the Town of Cathlamet tax levied pursuant to its Ordinance under RCW 82.14.030(2).

(Ord. 105-86 § 2)

82.14.030 ADMINISTRATION.

The administration and collection of the tax imposed by this chapter shall be in accordance with the provisions of RCW 82.14.050.

(Ord. 105-86 § 3)

82.14.040 CONSENT TO INSPECTION.

The County of Wahkiakum hereby consents to the inspection of such records as are necessary to qualify the County for inspection of records of the Washington State Department of Revenue, pursuant to RCW 82.32.330.

(Ord. 105-86 § 4)

82.14.050 CONTRACT WITH DEPARTMENT OF REVENUE.

The Board of County Commissioners by its President and Secretary of the County of Department of Revenue of the State of Washington for administration of the tax imposed herein pursuant to RCW 82.14.050, PROVIDED, that the sum retained by said Department of Revenue does not exceed two percent of the taxes collected.

(Ord. 105-86 § 5)

82.14.060 REFERENDUM PROCEDURE.

Pursuant to the provisions of RCW 82.14.036 the imposition of the additional sales and use tax accomplished by the adoption of this chapter is subject to a referendum petition to repeal this chapter. For purposes of said statutory referendum, the County Auditor of Wahkiakum County is hereby identified and designated as the filing officer for any such referendum petition. Any such referendum petition shall be filed with said filing officer within seven days of passage of the ordinance codified in this chapter. All other procedures relating to said referendum shall be in strict compliance with the provisions of RCW 82.14.036.

(Ord. 105-86 § 6)

82.14.070 PENALTY.

Any seller who fails or refuses to collect the tax as required with the intent to violate the provisions of this chapter or to gain some advantage or benefit, either direct or indirect, and any buyer who refuses to pay any tax due under this chapter shall be guilty of a misdemeanor.

(Ord. 105-86 § 7)

Chapter 82.14B ENHANCED 911 TELEPHONE SYSTEM EXCISE TAX [\[1\]](#)

ARTICLE I. - TELEPHONE SWITCHED ACCESS LINE EXCISE TAX

ARTICLE II. - RADIO ACCESS LINE EXCISE TAX

FOOTNOTE(S):

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Editor's note— Ord. No. 154-14, adopted Nov. 26, 2014, amended in its entirety Ch. 82.14B to read as herein set out. Former Ch. 82.14B pertained to the same subject matter, consisted of §§ 82.14B.010—82.14B.100, and derived from Ord. 115-92; Ord. 126-98; and Ord. 135-02. ([Back](#))

ARTICLE I. TELEPHONE SWITCHED ACCESS LINE EXCISE TAX

[82.14B.010 TELEPHONE SWITCHED ACCESS LINE EXCISE TAX IMPOSED.](#)

[82.14B.020 VOIP ACCESS LINE EXCISE TAX IMPOSED.](#)

[82.14B.030 PREPAID WIRELESS EXCISE TAX IMPOSED.](#)

[82.14B.040 USE OF PROCEEDS.](#)

[82.14B.050 SPECIAL FUND CREATED—PURPOSES ENUMERATED.](#)

[82.148.060 REMITTANCE AND DEPOSIT OF TAXES.](#)

82.14B.010 TELEPHONE SWITCHED ACCESS LINE EXCISE TAX IMPOSED.

- A. A county enhanced 911 excise tax in the amount of seventy cents (\$0.70) per month is imposed for each telephone switched access line, as defined in RCW 82.148.020(15), is imposed on each switched access line in Wahkiakum County, Washington.
- B. Taxes imposed under this section shall be collected from the user by the local exchange company, as defined in RCW 82.148.020(4), providing the switched access line. The local exchange company shall state the amount of tax separately on the billing statement which is sent to the user.

(Ord. No. 154-14, § 1, 11-26-14)

82.14B.020 VOIP ACCESS LINE EXCISE TAX IMPOSED.

- A. A county enhanced 911 excise tax in the amount of seventy cents (\$0.70) per month is imposed for each interconnected voice over internet protocol service line, as defined in RCW 82.148.020(5), the primary place of use of which is located within Wahkiakum County.
- B. Taxes imposed under this section shall be collected from the subscriber by the interconnected voice over internet protocol service company providing the interconnected voice over internet protocol

service line to the subscriber. The amount of the tax must be stated separately on the billing statement which is sent to the subscriber.

(Ord. No. 154-14, § 1, 11-26-14)

82.14B.030 PREPAID WIRELESS EXCISE TAX IMPOSED.

- A. A county enhanced 911 excise tax in the amount of seventy cents (\$0.70) is imposed for each retail transaction within the County involving prepaid wireless telecommunications service. For the purposes of this section, "retail transaction" is defined in RCW 82.148.020(12) and "prepaid wireless telecommunications service" is defined in RCW 82.148.020(8).
- B. Taxes imposed under this section shall be collected from the consumer by the prepaid wireless service seller. "Consumer" and "seller" are defined in RCW 82.14B.020 at (1) and (13), respectively. The amount of the tax shall be separately stated in any sales invoice or instrument of sale provided to the consumer.

(Ord. No. 154-14, § 1, 11-26-14)

82.14B.040 USE OF PROCEEDS.

The proceeds of the excise tax imposed by this article shall be used by the County only for an emergency services communication system" as defined in RCW 82.14B.020(2).

(Ord. No. 154-14, § 1, 11-26-14)

82.14B.050 SPECIAL FUND CREATED—PURPOSES ENUMERATED.

There is created a special fund known as the "Wahkiakum County Enhanced-911 Telephone System Fund." All taxes levied pursuant to this article shall be placed in this fund for the purpose of paying all or any part of the cost of all expenses related to the planning acquisition, installation, addition, improvement, replacement, repair, maintenance or operation of an enhanced 911 telephone system, including reimbursement to the local exchange companies for actual costs of administration and collection of the tax imposed.

(Ord. No. 154-14, § 1, 11-26-14)

82.148.060 REMITTANCE AND DEPOSIT OF TAXES.

- A. The local exchange company shall remit all taxes collected within thirty (30) days following the collection month to the Wahkiakum County Treasurer.
- B. The Treasurer shall deposit the taxes received from the local exchange company in the special fund created by Section 82.14B.030 of this chapter.

(Ord. No. 154-14, § 1, 11-26-14)

ARTICLE II. RADIO ACCESS LINE EXCISE TAX

[82.14B.070 RADIO ACCESS LINE EXCISE TAX IMPOSED.](#)

[82.14B.080 USE OF PROCEEDS.](#)

[82.14B.090 DEPOSIT OF TAX PROCEEDS.](#)

[82.14B.100 REMITTANCE OF TAXES.](#)

[82.14B.110 REFUND MECHANISM.](#)

[82.14B.120 EFFECTIVE DATE OF TAX—NOTICE TO RADIO COMMUNICATIONS SERVICE COMPANIES.](#)

82.14B.070 RADIO ACCESS LINE EXCISE TAX IMPOSED.

- A. Pursuant to Chapter 82.14B of the Revised Code of Washington, there is levied an enhanced 911 excise tax of seventy cents (\$0.70) per month on the use of each radio access line, as defined in RCW 82.14B.020(10), whose place of primary use is located within Wahkiakum County as identified in the records of the radio communications company providing such radio access line, to assist in financing the Wahkiakum County Emergency Services Communications System. "Place of primary use" has the meaning ascribed to it in the Federal Mobile Telecommunications Sourcing Act at 4 U.S.C.A. § 124(8).
- B. Taxes imposed under this section shall be collected from the user by the radio communications service company, as defined in RCW 82.14B.020(11) and RCW 80.04.010(24), providing the radio access line. The radio communication service company shall state the amount of tax separately on the billing statement which is sent to the user.

(Ord. No. 154-14, § 2, 11-26-14)

82.14B.080 USE OF PROCEEDS.

The proceeds of the excise tax imposed by this article shall be used by the County only for an "emergency services communications system" as defined in RCW 82.14B.020(1).

(Ord. No. 154-14, § 3, 11-26-14)

82.14B.090 DEPOSIT OF TAX PROCEEDS.

All taxes levied pursuant to this article shall be deposited in the Wahkiakum County enhanced 911 telephone system fund created under Section 82.14B.030 of the Revised Code of Wahkiakum County. Such taxes shall be used only for the purposes enumerated in RCWC 82.14B.030.

(Ord. No. 154-14, § 3, 11-26-14)

82.14B.100 REMITTANCE OF TAXES.

- A. The radio communications service company shall remit all taxes to the Wahkiakum County Treasurer.
- B. The treasurer shall deposit said taxes received from the radio communications service company in the Wahkiakum County enhanced 911 telephone system fund.

(Ord. No. 154-14, § 3, 11-26-14)

82.14B.110 REFUND MECHANISM.

In the event that the tax or any portion thereof imposed by Section 82.14B.050 is ordered to be refunded by final judgment of a court of record, the County shall, upon presentation of a certified copy of the final judgment, pay to each radio communications service company the portion of the ordered refund attributable to tax collected by the company, in trust for the benefit of end users from whom the tax was collected. Each company is required to promptly remit, to each end user who paid the tax for which refund was ordered, the duly allocable portion of the refund held in trust. To the extent end users entitled to refund cannot be identified or located by the company with exercise of due diligence within three months of the date refund is received in trust by the company, the company shall return the undistributed trust funds and accumulations to the County, together with the last known name and address of each person entitled thereto, and the portion to which each is entitled.

(Ord. No. 154-14, § 3, 11-26-14)

82.14B.120 EFFECTIVE DATE OF TAX—NOTICE TO RADIO COMMUNICATIONS SERVICE COMPANIES.

The effective date of the revised tax rate imposed by Section 82.14B.060 of this chapter shall be January 1, 2014, and notice of the tax rate revision shall be provided by Wahkiakum County to all radio communications service companies serving in the County at least sixty (60) days in advance of the date on which the first payment is due.

(Ord. No. 154-14, § 4, 11-26-14)

Chapter 82.16 RURAL COUNTY SALES AND USE TAX

Sections:

[82.16.010 RURAL COUNTY SALES AND USE TAX IMPOSED.](#)

[82.16.020 TAX RATE.](#)

[82.16.030 CREDIT PROVISION.](#)

[82.16.040 ADMINISTRATION AND COLLECTION OF TAX.](#)

[82.16.050 USE OF PROCEEDS.](#)

82.16.010 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.

(Ord. 147-07 § 1)

82.16.020 TAX RATE.

Effective August 1, 2007, the rate of the tax imposed by Section 82.16.010 of this chapter shall be 0.09 percent of the selling price or value of the article used, as the case may be.

(Ord. 147-07 § 2)

82.16.030 CREDIT PROVISION.

The tax imposed by Section 82.16.010 of this chapter 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.

(Ord. 147-07 § 3)

82.16.040 ADMINISTRATION AND COLLECTION OF TAX.

The tax imposed by this chapter 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.

(Ord. 147-07 § 4)

82.16.050 USE OF PROCEEDS.

- A. The proceeds from the tax imposed by Section 82.16.010 of this chapter shall be deposited in a special fund in Wahkiakum County to be known as the "Rural County Public Facilities and Economic Development 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, and payment of personnel in economic development offices as provided in HB 1543.
- B. For the purposes of this chapter, "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.
- C. For the purposes of this chapter, "economic development" means facilitating the creation or retention of businesses and jobs in Wahkiakum County.

(Ord. 147-07 § 5)

Chapter 82.29A LEASEHOLD EXCISE TAX

Sections:

[82.29A.010 LEVIED.](#)

[82.29A.020 RATE.](#)

[82.29A.030 CREDIT ALLOWED.](#)

[82.29A.040 ADMINISTRATION—COLLECTION.](#)

[82.29A.050 EXEMPTIONS.](#)

[82.29A.060 RECORDS INSPECTION.](#)

[82.29A.070 CONTRACT WITH STATE.](#)

82.29A.010 LEVIED.

There is hereby levied and shall be collected a leasehold excise tax on and after January 1, 1981, upon the act or privilege of occupying or using publicly owned real or personal property within the County of Wahkiakum, through a "leasehold interest" as defined by RCW 82.29A.020(1). The tax shall be paid, collected, and remitted to the Department of Revenue of the State of Washington at the time and in the manner prescribed by RCW 82.29A.050.

(Ord. 97-1980 § 1)

82.29A.020 RATE.

The rate of the tax imposed by Section 82.29A.010 shall be not to exceed six percent of the taxable rent as defined by RCW 82.29A.020(2); PROVIDED, that the following credits shall be allowed in determining the tax payable:

- A. With respect to a leasehold interest arising out of any lease or agreement, the terms of which were binding on the lessee prior to July 1, 1970, where such lease or agreement has not been renegotiated as defined by RCW 82.29A.020(4) since that date, and excluding from such credit any lease or agreement including options to renew which extend beyond January 1, 1985;
- B. With respect to a product lease as defined by RCW 82.29A.020(3), a credit of thirty-three percent of the tax produced by the above rate.

(Ord. 97-1980 § 2)

82.29A.030 CREDIT ALLOWED.

There shall be allowed against the tax otherwise imposed by this chapter a credit for the full amount of any leasehold tax authorized by RCW 82.29A.040 and imposed upon the same taxable event by any city or town.

(Ord. 97-1980 § 3)

82.29A.040 ADMINISTRATION—COLLECTION.

The administration and collection of the tax imposed by this chapter shall be in accordance with the provisions of RCW Chapter 82.29A.

(Ord. 97-1980 § 4)

82.29A.050 EXEMPTIONS.

Leasehold interests exempted by RCW 82.29A.130 as it now exists or may hereafter be amended shall be exempt from the tax imposed by Section 82.29A.010.

(Ord. 97-1980 § 5)

82.29A.060 RECORDS INSPECTION.

The County hereby consents to the inspection of such records as are necessary to qualify the County for inspection of records by the Department of Revenue of the State of Washington pursuant to RCW 82.32.330.

(Ord. 97-1980 § 6)

82.29A.070 CONTRACT WITH STATE.

The Wahkiakum County Treasurer is authorized to execute a contract with the Department of Revenue of the State of Washington for the administration and collection of the tax imposed by Section 82.29A.070; Provided, that the Prosecuting Attorney of the County shall first approve the form and content of said contract.

(Ord. 97-1980 § 7)

Chapter 82.40 LODGING TAX

Sections:

[82.40.010 TAX IMPOSED FOR LODGING IN COUNTY.](#)

[82.40.020 DEFINITIONS.](#)

[82.40.030 CREDITS.](#)

[82.40.040 ADMINISTRATION AND COLLECTION TAX.](#)

[82.40.050 SPECIAL FUND REPOSITORY.](#)

[82.40.060 VIOLATION—PENALTIES.](#)

[82.40.070 EFFECT OF PARTIAL INVALIDITY.](#)

82.40.010 TAX IMPOSED FOR LODGING IN COUNTY.

There is hereby imposed and levied a special excise tax of four percent - two percent under RCW 67.28.180(1), and two percent under RCW 67.28.181(1) for the furnishing of lodging that is subject to tax under Chapter 82.08 RCW within Wahkiakum County, Washington. This special excise tax constitutes and will be hereafter referred to as the Wahkiakum County Lodging Tax.

The tax imposed under Chapter 82.08 RCW applies to the sale of or charge made for the furnishing of lodging by a hotel, roominghouse, tourist court, motel or trailer camp, and the granting of any similar license to use real property, as distinguished from renting or leasing real property; provided, that it shall

be presumed that the occupancy of real property for a continuous period of one month or more constitutes a rental or lease of real property and not a mere license to use or to enjoy the same.

(140-05 § 1)

82.40.020 DEFINITIONS.

The definitions of the terms "selling price," "seller," "buyer," "consumer," and all other definitions as are now contained in RCW 82.08.010, and subsequent amendments thereto, as those definitions may have application to the tax imposed by this chapter, are hereby adopted by this reference as the definitions for the tax herein levied.

(140-05 § 2)

82.40.030 CREDITS.

The Wahkiakum County Lodging Excise Tax shall be imposed in addition to any license fee or any other tax imposed or levied under a law or any other ordinance of the County; provided that:

- A. A credit is allowed against this tax for the full amount of any city tax imposed under RCW 67.28.180, and/or RCW 67.28.181 upon the same taxable event; and
- B. The first two percent of this tax shall be deducted from the amount of tax the seller would otherwise be required to collect and pay to the Department of Revenue under Chapter 82.08 RCW.

(140-05 § 3)

82.40.040 ADMINISTRATION AND COLLECTION TAX.

For the purposes of the tax levied herein:

- A. The Department of Revenue of the State of Washington is hereby designated as the agent of Wahkiakum County for the purposes of collection and administration.
- B. The administrative provisions contained in RCW 82.08.050 through 82.08.070, and those administrative provisions contained in Chapter 82.32 RCW, shall apply with respect to administration and collection of the tax by the Department of Revenue.
- C. All rules and regulations, as now or hereafter amended, adopted by the Department of Revenue for the administration of Chapter 82.08 RCW, are hereby adopted.
- D. The State of Washington, Department of Revenue, is hereby empowered, on behalf of Wahkiakum County, to prescribe such special forms and reporting procedures as the Department of Revenue may deem necessary.

(140-05 § 4)

82.40.050 SPECIAL FUND REPOSITORY.

All taxes collected under this chapter shall be placed into the County treasury and credited to the Wahkiakum County Tourism Development Fund No. 109, to be used solely for the purpose of paying all or any part of the cost of tourism promotion, acquisition of operation of tourism-related facilities, or any other uses as may be authorized in Chapter 67.28 RCW.

(140-05 § 5)

82.40.060 VIOLATION—PENALTIES.

It shall be unlawful for any person to violate or fail to comply with any of the provisions of this chapter. Every person convicted of a violation of any provision of this chapter shall be guilty of a civil violation and shall be subject to not more than a five hundred dollar civil penalty for each violation.

(140-05 § 6)

82.40.070 EFFECT OF PARTIAL INVALIDITY.

The invalidity of any article, section, subsection, provision, clause or portion thereof or the invalidity of the application thereof to any person or circumstance, shall not affect the validity of the remainder of this chapter or the validity of its application to other persons or circumstances, and all other articles, sections, subsections, provisions, clauses or portions thereof not expressly held to be invalid shall continue in full force and effect.

(140-05 § 7)

Chapter 82.46 REAL ESTATE EXCISE TAX FOR UNINCORPORATED AREAS

Sections:

[82.46.010 UNINCORPORATED AREA—REAL ESTATE TAX IMPOSED.](#)

[82.46.020 TAX RATE.](#)

[82.46.030 ACCUMULATED FUNDS.](#)

[82.46.040 ADMINISTRATION AND COLLECTION OF TAX.](#)

[82.46.050 PENALTIES.](#)

82.46.010 UNINCORPORATED AREA—REAL ESTATE TAX IMPOSED.

In addition to those statutorily mandated real estate excise taxes, there is hereby imposed an excise tax on each sale of real property in the unincorporated areas of Wahkiakum County pursuant to the authority granted in RCW 82.46.010(2). Such tax shall be imposed upon and collected from those persons who are taxable by the state under Chapter 82.45 RCW upon the occurrence of any taxable event within such unincorporated areas.

(Ord. 141-05 § 1)

82.46.020 TAX RATE.

Effective February 15, 2005, the rate of the tax imposed by Section 82.46.010 of this chapter shall be one-quarter of one percent of the selling price on each sale of real property in the unincorporated areas of Wahkiakum County.

(Ord. 141-05 § 2)

82.46.030 ACCUMULATED FUNDS.

The funds accumulated from the tax provided for in Section 82.46.010 of this chapter shall be used for any capital purpose as identified in a capital improvements or facilities plan or for local capital improvements, including those listed in RCW 35.43.040. The County Treasurer shall place one percent of the proceeds of the taxes imposed under this chapter in the County Current Expense Fund to defray costs of collection. The remaining proceeds from the county tax imposed hereunder shall be placed in a county capital improvements fund.

(Ord. 141-05 § 3)

82.46.040 ADMINISTRATION AND COLLECTION OF TAX.

The tax imposed by this chapter shall be administered and collected in accordance with Chapter 82.46 RCW and shall comply with all applicable rules, regulations, laws and court decisions regarding real estate excise taxes as imposed by the state under Chapter 82.45 RCW.

(Ord. 141-05 § 4)

82.46.050 PENALTIES.

The taxes levied under this chapter are the obligation of the seller. The tax imposed under this chapter and any interest or penalties thereon shall constitute a lien upon each piece of real property sold from the time of sale until the tax is paid, which lien may be enforced in the manner prescribed by law for the foreclosure of mortgages.

(Ord. 141-05 § 5)

Chapter 82.50 SALES AND USE TAX FOR CHEMICAL DEPENDENCY AND MENTAL HEALTH PROGRAMS AND SERVICES

Sections:

[82.50.010 IMPOSED.](#)

[82.50.020 USE OF TAX COLLECTED.](#)

[82.50.030 PROHIBITED USE OF TAX.](#)

82.50.010 IMPOSED.

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.

(Ord. No. 149-08, 12-23-08)

82.50.020 USE OF TAX COLLECTED.

Money collected pursuant to this chapter 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 purpose 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.

(Ord. No. 149-08, 12-23-08)

82.50.030 PROHIBITED USE OF TAX.

Money collected pursuant to this chapter 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.

(Ord. No. 149-08, 12-23-08)