

ORDINANCE - 8 - 1999

AN ORDINANCE IMPOSING AN ADDITIONAL SALES AND USE TAX TO BE CREDITED AGAINST THE STATE TAX FOR PURPOSES OF FINANCING PUBLIC FACILITIES

WHEREAS, Chapter 82.14.370 RCW, provided distressed counties with a sales and use tax to be used for financing public facilities in rural counties; and

WHEREAS, the State legislature has amended RCW 82.14.370 to apply to rural counties rather than distressed counties; and

WHEREAS, San Juan County meets the definition of a rural county by virtue of its population density being less than one hundred persons per square mile; and

WHEREAS, the county sales and use tax authorized by the legislature would benefit San Juan County by providing funds for the purpose of financing public facilities without increasing the amount of sales and use tax to its residents

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS FOR SAN JUAN COUNTY AS FOLLOWS:

A new chapter is added to Title 3 of the San Juan County Code to read as follows:

Chapter 3.26
SALES AND USE TAX-PUBLIC FACILITIES

- 3.26.010 Tax Imposed
- 3.26.020 Tax Rate
- 3.26.030 Deduction From State Tax
- 3.26.040 Collection
- 3.26.050 Establishing a Fund for the Tax Proceeds-Purpose
- 3.26.060 Filing Officer
- 3.26.070 Effective Date and Duration
- 3.26.080 Severability

Beiler
PA (2)
Auditor
ADM. SRVS.
TREASURER
9-30-99 HB

3.26.010 Tax Imposed

The sales and use tax provided for in RCW 82.14.370(1) is hereby imposed which is in addition to other taxes authorized by law and 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.

3.26.020 Tax Rate

The rate of the tax shall be eight one-hundredths of one percent (0.08%) of the selling price in the case of a sales tax or value of the article used in the case of a use tax.

3.26.030 Deduction From State Tax

As provided by RCW 82.14.370(2), the tax imposed under 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 RCW Chapter 32.08 or 82.12.

3.26.040 Collection

The Department of Revenue shall perform the collection of such tax on behalf of the County at no cost to the County. The Chairman of the Board of County Commissioners is authorized and directed to execute any contracts with the Department of Revenue that may be necessary to provide for the administration or collection of the tax.

3.26.050 Establishing a Fund for the Tax Proceeds-Purpose

The moneys collected under this Ordinance shall be forwarded to the San Juan County Treasurer for deposit into the County Treasury in a special revenue fund which is hereby created and hereafter recognized as the San Juan County Public Facilities Improvement Fund for financing public facilities in San Juan County.

3.26.060 Filing Officer

For purposes of referendum under RCW 82.14.036, to the extent that such procedure may be held to apply to this Ordinance, the filing officer shall be the San Juan County Auditor.

3.26.070 Effective Date and Duration

The sales and use tax authorized in subsection 3.26.020 of this Ordinance shall become effective January 1, 2000, and shall remain in effect for a period of twenty-five years after any tax is imposed under this ordinance.

3.26.080 Severability

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

Adopted this 28th day of September, 1999.

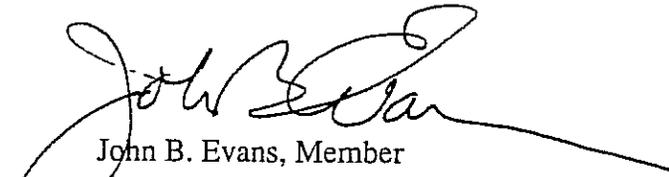
**BOARD OF COUNTY COMMISSIONERS
SAN JUAN COUNTY, WASHINGTON**



Darcie L. Nielsen, Chair

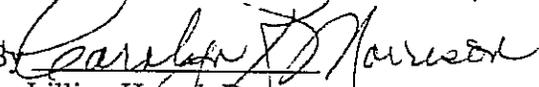


Rhea Y. Miller, Member



John B. Evans, Member

Attest: Si A. Stephens, Auditor
and Ex Officio Clerk of the Board

By 
~~Lillian Hamel, Deputy~~
CAROLYN K. MORRISON

Approved as to Form Only
Randall K. Gaylord, Prosecuting Attorney

By Karen Veclder 9/22/99



