

9903993

## Return Address

Walla Walla Co. Commissioners

9903993

## Document Titles(s) (or transactions contained therein):

1. Ordinance No 249
- 2.
- 3.
- 4.

## Reference Numbers(s) of Documents assigned or release:

(on page \_\_\_\_ of document(s))

## Grantor(s) (Last name first, then first name and initials)

1. Walla Walla Co. Commissioners
- 2.
- 3.
- 4.
5. Additional names on page \_\_\_\_ of document.

## Grantee(s) (Last name first, then first name and initials)

1. Public The
- 2.
- 3.
- 4.
5. Additional names on page \_\_\_\_ of document.

## Legal description (i.e. lot, block, plat or section, township, range)

Additional legal is on page \_\_\_\_ of document.

## Assessor's Property Tax Parcel/Account Number

Additional legal is on page \_\_\_\_ of document.

The Auditor/Recorder will rely on the information provided on the form. The staff will not read the document to verify the accuracy or completeness of the indexing information provided herein. Please print or type information.

**ORDINANCE NUMBER 249**

AN ORDINANCE IMPOSING AN ADDITIONAL SALES AND USE TAX FOR CRIMINAL JUSTICE PURPOSES TO BE COLLECTED FROM THOSE PERSONS FROM WHOM THE STATE SALES AND USE TAX IS COLLECTED; FIXING THE RATE OF THE TAX; PROVIDING FOR ADMINISTRATION AND DISTRIBUTION AND PENALTIES; AND ADDING A NEW CHAPTER TO THE WALLA WALLA COUNTY CODE.

BE IT ORDAINED by the Board of Commissioners of Walla Walla County, Washington, as follows:

**SECTION 1:           Imposition**

An additional sales tax and use tax, as authorized by RCW 82.14.340, is levied and shall be collected from those persons who are taxable by the state pursuant to chapters 82.08 and 82.12 RCW upon the occurrence of any taxable event within Walla Walla County.

**SECTION 2:           Purpose**

All funds collected from the imposition of this tax shall be expended exclusively for criminal justice purposes and shall not be used to replace or supplant existing funding.

**SECTION 3:           Rate**

The rate of the tax shall be one-tenth of one percent of the selling price, or as based upon the current state collection practices.

**SECTION 4:           Administration**

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

**SECTION 5:           Distribution**

When distributing funds collected under this section, the State Treasurer shall distribute ten percent of the funds to Walla Walla County. The remainder of the funds collected under this chapter shall be distributed to Walla Walla County, the cities of Walla Walla, College Place, and Waitsburg, and the town of Prescott, ratably based on population as last determined by the Office of Financial Management. In making the distribution based on population, Walla Walla County shall receive that proportion that the unincorporated population of the county bears to the total population of the county, and each city or town shall receive that proportion that each city or town bears to the county population.

**Section 6:           Consent to Inspection**

Walla Walla County consents to the inspection of such records as are necessary to qualify Walla Walla County for inspection of records by the Department of Revenue.

WW Co Commissioners  
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Section 7: Contract

KAREN MARTIN  
COUNTY AUDITOR

The Board of Commissioners are authorized to enter into a contract with the Department of Revenue for the administration of this additional sales and use tax.

Section 8: Referendum

The sales and use tax imposed in this chapter shall be subject to referendum as required by RCW 82.14.340.

Section 9: New Chapter

A new chapter shall be created in the Walla Walla County Code entitled Criminal Justice Sales Tax - Chapter 3.14.

Section 10: Penalty

Any seller who failed or refuses to collect 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, punishable by up to 30 days in jail, a fine of up to \$500.00, or by both fine and imprisonment.

Section 11: Severability

If any portion or provision of this chapter and ordinance, or its application to any person or circumstance, is held invalid, the remainder of this chapter and ordinance, or the application of its provisions to other persons or circumstances shall not be affected.

Section <sup>12</sup>~~9~~: Effective Date

This chapter and ordinance shall take effect on July 1, 1999.

Done this 22nd day of March, 19 99

Attest:

Connie R Vinti  
Clerk of the Board

[Signature]  
Chairman

[Signature]  
Commissioner

[Signature]  
Commissioner

Constituting the Board of County Commissioners  
of Walla Walla County, Washington