

Board of Walla Walla County Commissioners

Ordinance No. 251

AN ORDINANCE RELATING TO TAXATION; IMPOSING A RURAL COUNTY SALES AND USE TAX; PROVIDING FOR THE ADMINISTRATION AND COLLECTION THEREOF; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Legislature has provided in Chapter 311, Laws of 1999, for the imposition of county sales and use tax in and for the benefit of rural counties, for the purpose of financing public facilities in rural counties; and

WHEREAS, Walla Walla County is a rural county a population density of less than 60 persons per square mile as defined in Chapter 311; and

WHEREAS, the county sales and use tax authorized by said Chapter 311 would benefit Walla Walla County by providing for purposes of financing public facilities, without increasing the amounts of sales and use tax due on taxable events occurring within Walla Walla County; and

WHEREAS, notice has now been given and hearing conducted on such ordinance according to law and RCW 36.32.120, which ordinance is found to be in the best interest of Walla Walla County; now therefore,

BE IT HEREBY ORDAINED by the Board of Walla Walla County Commissioners that a new Chapter 3.18 be added to Title 3 of the Walla Walla County Code as follows:

PUBLIC FACILITIES TAX

3.18.010 - Tax Imposed. The sales and use tax provided for in RCW 82.140.370(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 RCW 82.08 and 82.12 upon the occurrence of any taxable event within the county.

3.18.020 - Rate. The tax rate 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.

3.18.030 - Deduction From State Tax. As provided by RCW 82.14.370(2), the tax imposed under Section 1 of the Ordinance shall be deducted from the amount or tax otherwise required to be collected or paid over to the Washington Department of Revenue under RCW 82.08 or 82.12.

3.18.040 - Collection. The Department of Revenue shall perform the collection of such tax on behalf of the County at no cost to the County.

3.18.050 - Establishing a Fund for the Tax Proceeds - Purpose. The moneys collected under this Ordinance shall be forwarded to the Walla Walla County Treasurer for deposit into a special revenue fund which is hereby created and hereafter recognized as the **Walla Walla County Public Facilities Improvement Fund** for financing public facilities in Walla Walla County as provided for in RCW 82.14.370(3).

3.18.060 - Effective Date and Duration. The sales and use tax authorized by this ordinance shall become effective August 1, 1999 and shall remain in effect for a period of twenty five (25) years, as permitted under RCW 82.14.370(4).

3.18.070 - Filing Officer. For the purposes of referendum under RCW 82.14.036, to the extent such procedure may be held to apply to this Ordinance, the filing officer shall be the Walla Walla County Auditor.

3.18.080 - Severability. If any provisions of the 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.

Done this 8th day of June, 19 99

Attest:

Connie R. Vinti

Clerk of the Board

[Signature]

Chairman

David J. Conry

Commissioner

Charles A. Marden

Commissioner

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

9906925

RECEIVED
NOV 16 1999
WALLA WALLA COUNTY
COMMISSIONERS

9906925

Return Address

Walla Walla Co. Commissioners

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

1. Ordinance No 251
- 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 Tru
- 2.
- 3.
- 4.
5. Additional names on page ____ of document.

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

Additional legal is on page ____ of document.

Assessor's Property Tax Parcel/Account Number

NA

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.

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FILED FOR RECORD
IN WALLA WALLA CO WASH
BY

Walla Walla Commissioners

JUN 9 3 29 PM '99

KAREN MARTIN
COUNTY AUDITOR

Done this 8th day of June, 19 99

Attest:

Connie R Vinti

Clerk of the Board

Chairman

Commissioner

Commissioner

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