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Walla Walla County Commissioners

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Ordinance # 290

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Legal description (ie: lot and block or section township and range)

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ORDINANCE NUMBER 290

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 AND EXEMPTIONS FROM SAME; PROVIDING FOR ADMINISTRATION AND DISTRIBUTION AND PENALTIES; AND ADDING A NEW CHAPTER 3.20 ENTITLED "ADDITIONAL CRIMINAL JUSTICE SALES TAX" TO THE WALLA WALLA COUNTY CODE.

BE IT ORDAINED by the Board of Commissioners of Walla Walla County, Washington, that a new Chapter 3.20 of the Walla Walla County Code be added as follows:

Chapter 3.20
Additional Criminal Justice Sales Tax

SECTION 1: Imposition

An additional sales tax and use tax, as authorized by RCW 82.14.450 and Chapter 24, 2003 Laws, 1st Special Session, and approved by a majority of the persons voting in the general election held November 4, 2003, 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 pursuant to criminal justice purposes to protect the safety of citizens of the county and shall not be used to replace or supplant existing funding.

SECTION 3: Rate and Exemption

The rate of the tax shall be three-tenths of one percent of the selling price, or as based upon the current state collection practices. The retail sale or use of motor vehicles, and the lease of motor vehicles for up to the first thirty-six months of the lease, are exempt from the tax imposed.

SECTION 4: Administration

The administration and collection of the tax imposed by this chapter shall be in accordance with the provisions of RCW 82.14.450.

SECTION 5: Distribution

When distributing funds collected under this section, the State Treasurer shall distribute sixty percent of the funds to Walla Walla County. The remainder of the funds (forty percent) collected under this chapter shall be distributed to the cities in the county (of Walla Walla, College Place, Waitsburg, and the town of Prescott) on a per capita basis.

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.

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Section 7: Contract

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

Section 8: New Chapter

A new chapter shall be created in the Walla Walla County Code entitled **Additional Criminal Justice Sales Tax - Chapter 3.20.**

Section 9: 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 10: Severability

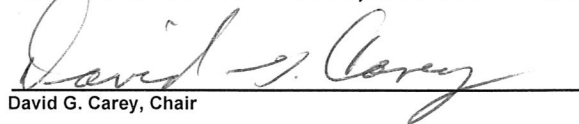
If any portion or provision of this chapter and ordinance, or its application to any person or circumstance, is held invalid, the remainder of this chapter and ordinance, or the application of its provisions to other persons or circumstances shall not be affected.

Section 11: Effective Date

This chapter and ordinance shall take effect on January 1, 2004, with tax collection to begin April 1, 2004.

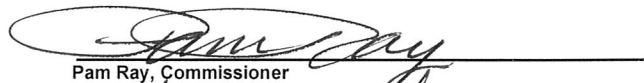
Done this 9th day of December, 2003

WALLA WALLA COUNTY, WASHINGTON


David G. Carey, Chair

ATTEST:


Connie R. Vinti, Clerk of the Board


Pam Ray, Commissioner


Gregory A. Tompkins, Commissioner

Constituting the Board of County Commissioners
Walla Walla County, Washington



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