

CLEARANCES	Initial	Date	Date Received in Council Office:	Agenda date	Assigned to:
Originator: Whitewolf	<i>Wew</i>	<i>1-5-98</i>	<b>RECEIVED</b>  <b>JAN 21 1998</b>  <b>WHATCOM COUNTY COUNCIL</b>	01/27/98	Introduction
Division Head: Mansour				2/10/98	Hearing
Dept. Head: Monsen	<i>JM</i>	<i>1/15/98</i>			
Prosecutor:	<i>OG</i>	<i>1/16/98</i>			
Purchasing/Budget:	<i>DW</i>	<i>1/20/98</i>			
Executive:	<i>PK</i>	<i>1-20-98</i>			

**SUBJECT:**

Amending Solid Waste Disposal District Excise Tax Ordinance to facilitate consistency with RCW 36.58.140 and distribution of tax funds to treasurer and prosecutor to assist recovery of their costs.

**ATTACHMENTS:**

Cover Letter

**SUMMARY STATEMENT:** *Please complete sections of box as appropriate & explain the item below.*

Related County contract #: WCC 8.13	Should Clerk schedule a hearing? NO / <input type="checkbox"/> / YES / <input checked="" type="checkbox"/> / Requested date:
Amount budgeted for this item/project: N/A	Is it (or will it be) within budget? YES / <input checked="" type="checkbox"/> / NO / <input type="checkbox"/> / (Please explain below)
Budget line item number(s):	

Existing ordinance allows for up to five percent of tax collected to be used to support tax billing and collection

**ORIGINATOR'S RECOMMENDED ACTION:**

Motion to adopt amended ordinance.

**COMMITTEE ACTION TAKEN:**

**COUNCIL ACTION TAKEN:**

1998 - 71    1/27/98: Introduced  
 2/10/98: Adopted 7 - 0. Ord. #98-008

**Related File Numbers:**

**Ordinance or Resolution Number (this item only):**

*Ord. # 98-008*

SPONSORED BY: Consent

PROPOSED BY: Public Works

INTRODUCTION DATE: 1/27/98

ORDINANCE NO. 98-008

AMENDING WCC 8.13,  
SOLID WASTE DISPOSAL DISTRICT,  
ALLOWING FOR COLLECTION OF AN EXCISE TAX  
ON SOLID WASTE DISPOSAL SERVICES

WHEREAS, on July 1, 1997, a public hearing was held to consider amendments to Whatcom County Code 8.13, Solid Waste Disposal District; and

WHEREAS, on July 29, 1997, the County Council passed Ordinance 97-42 amending said code and implementing an excise tax on solid waste disposal services; and

WHEREAS, an amendment to said Section 8.13.090 is necessary to be consistent with RCW 36.58.140 regarding penalty for non-payment of tax; and

WHEREAS, Section 8.13.110 authorizes the county council to allow for up to five percent of tax funds collected to be used to support tax billing and collection by the County Treasurer.

NOW, THEREFORE, BE IT ORDAINED that the Whatcom County Code Chapter 8.13, Solid Waste Disposal District be amended as shown in Exhibit "A" attached hereto.

ADOPTED this 10 day of February 1998.

ATTEST:

WHATCOM COUNTY COUNCIL  
WHATCOM COUNTY, WASHINGTON

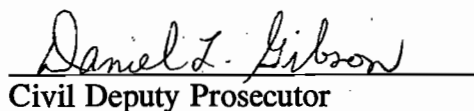



Dana Brown-Davis, Council Clerk

  
Bob Imhoff, Council Chair

APPROVED AS TO FORM:

Approved ( ) Denied

  
Civil Deputy Prosecutor  
Pete Kremen, Executive  
Date: 2-12-98

Chapter 8.13 Amendment

**SOLID WASTE DISPOSAL DISTRICT**

8.13.090 Penalties for nonpayment of tax.

If said excise tax is not paid when billed by the hauler, the county may seek payment of the tax and secure liens and execute against the property served for the unpaid tax, penalties and interest, all as provided in RCW 36.58.140. All taxes unpaid for 90 days shall be assessed a penalty of \$25.00 plus interest compounded at the rate of one percent per month for each month said tax remains unpaid. (Ord. 90-1 § 9).

8.13.110 Use of revenues.

All taxes or other fees collected pursuant to this chapter shall be deposited to the solid waste utility account, or such other accounts as may be designated pursuant to county ordinance or regulation, and shall be solely for purposes related to solid waste management and disposal, and, as to the excise tax, for those purposes set forth in Section 3 of the interlocal agreements, e.g., construction, operation, maintenance, and closure of any landfill that may be developed in the future; funding of approved recycling programs when recommended by the executive committee; public educational programs related to the management of solid waste; construction, maintenance, and operation of transfer stations, and such other programs as the executive committee may recommend pursuant to the plan; provided, however, ~~the county council may authorize up to five percent of tax funds collected to be used to support tax billing and collection activities by the county treasurer and prosecutor.~~ that the county treasurer and prosecutor shall be authorized to recover their costs for tax billing and collection activities related to the Solid Waste Excise Tax up to a maximum of five percent of the funds collected. (Ord. 90-1 § 11).