

CLEARANCES	Initial	Date	Date Received in Council Office	Agenda Date	Assigned to:
Originator:				11/9/99	Intro
Division Head:				11/23/99	Finance/Council
Dept. Head:					
Prosecutor					
Purchasing/Budget:					
Executive:					

SUBJECT: Ordinance Adopting Sales and Use Tax for Criminal Justice

ATTACHMENTS:
Ordinance.

SEPA review required? () Yes (x) NO
SEPA review completed? () Yes (x) NO

Should Clerk schedule a hearing? () Yes (x) NO
Requested Date:

SUMMARY STATEMENT:

Approval by County Council of implementing one-tenth of one percent (.1%) for criminal justice purposes pursuant to RCW 82.14.340

Distribution Request

Indicate those who should receive a copy after Council action. List specific names to the right.

ADS Facilities Management	
ADS Finance	
ADS Human Resources	
ADS Info Services	
Assessor	
Auditor	
Cooperative Extension	
District Court	
Executive	
Health	
Hearing Examiner	
Jail	
Juvenile	
Parks	
Planning	
Prosecutor	
Public Works	
Sheriff	
Superior Court	
Treasurer	
Other	

COUNCIL ACTION TAKEN:

1999 - 448 11/9/99: Introduced
11/23/99: Adopted 4-3, Brown, Brenner, Hoag opposed, Ord. #99-072

Related County Contract #:

Related File Numbers:

Ordinance or Resolution Number (this item): **ORD. #99-072**

SPONSORED BY: Council

PROPOSED BY: Council

INTRODUCTION DATE: 11/9/99

ORDINANCE NO. 99-072

ADOPTION OF ADDITIONAL ONE TENTH OF ONE PERCENT
SALES OR USE TAX FOR CRIMINAL JUSTICE PURPOSES

WHEREAS, in the Legislative Session of 1993, the State Legislature made findings that counties lack adequate sources of revenue to carry out essential criminal justice services; and

WHEREAS, the Legislature found the most efficient and appropriate method of deriving revenues for such purposes is to vest additional taxing powers in the governing bodies of counties; and

WHEREAS, by adoption of Chapter 21, Section 8, 1993 First Special Session, the Legislature authorized the imposition of one tenth of one percent sales or use tax on the occurrence of any taxable event in the county with the proceeds to be divided between the county and cities within the county and to be used exclusively for criminal justice purposes; and

WHEREAS, the Whatcom County Council finds it to be necessary in the public interest, in order to provide essential criminal justice services to the people of Whatcom County, to impose an additional one tenth of one percent sales or use tax on each taxable event in the County;

NOW, THEREFORE, BE IT ORDAINED by the Whatcom County Council that an additional one tenth of one percent sales or use tax be imposed, levied and collected on the occurrence of any taxable event, as more fully set forth in Attachment A which is hereby adopted.

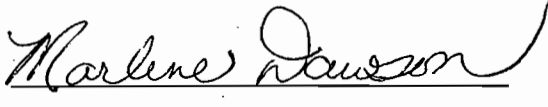
ADOPTED this 23 day of November, 1999.

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WHATCOM COUNTY COUNCIL
WHATCOM COUNTY, WASHINGTON



Dana Brown-Davis, Council Clerk



Marlene Dawson, Council Chair

APPROVED AS TO FORM:

Approved Denied



Civil Deputy Prosecutor



Pete Kremen, County Executive

Date: 12/2/99

1 ATTACHMENT A
2 TO ORDINANCE 99-072, FILED AS AB 99-448
3

4 IMPOSITION OF SALES OR USE TAX. There is hereby imposed a sales or use tax, as
5 the case may be, as authorized by RCW 82.14.340, upon every taxable event occurring within
6 Whatcom County. The tax shall be imposed upon and collected from those persons from whom
7 the state sales or use tax is collected pursuant to Chapters 82.08 and 82.12 of the Revised Code
8 of Washington.
9

10 RATE OF TAX IMPOSED. The rate of the tax imposed shall be one tenth (1/10th) of
11 one percent (.001) of the selling price (in the case of the sales tax) or value of the article used (in
12 the case of the use tax).
13

14 ADMINISTRATION AND COLLECTION OF TAX. The administration and collection
15 of tax imposed by this ordinance shall be in accordance with the provisions of RCW 82.14.050.
16

17 DISTRIBUTION DIVIDED BETWEEN COUNTY AND CITIES. When distributing
18 monies collected under this section, the State Treasurer shall distribute ten (10) percent of the
19 monies to Whatcom County. The remainder of the monies collected under this ordinance shall
20 be distributed to the cities and towns within Whatcom County, ratably based on population as
21 last determined by the Office of Financial Management. In making the distribution based on
22 population, Whatcom County shall receive that proportion that the unincorporated population of
23 the county bears to the total population of the county and the cities and towns shall receive that
24 proportion the cities or town incorporated population bears to the total county population.
25

26 USE OF TAX. Monies received from this tax shall be used by Whatcom County, and the
27 cities and towns within Whatcom County exclusively for criminal justice purposes as defined in
28 RCW 82.14.340 and shall not be used to replace or supplant existing funding.
29

30 INSPECTION OF RECORDS. Whatcom County hereby consents to the inspection of
31 such records as are necessary to qualify the county by the Department of Revenues, pursuant to
32 RCW 82.32.330.
33

34 AUTHORIZING EXECUTION OF CONTRACT FOR ADMINISTRATION. The

1 Whatcom County Executive is hereby authorized to enter into a contract with the Department of
2 Revenue for the administration and collection of this tax.

3
4 REFERENDUM PROCEDURE. This ordinance shall be subject to the referendum
5 procedure set forth in RCW 82.14.036. The Whatcom County Auditor is the designated filing
6 officer.

7
8 VIOLATION/PENALTY. Any seller who fails or refuses to collect the tax as required
9 with the intent to violate the provisions of this chapter or to gain some advantage or benefit,
10 either direct or indirect, and any buyer who refuses to pay any tax due under this chapter shall be
11 guilty of a misdemeanor.

12
13 EFFECTIVE DATE. This ordinance shall take effect January 1, 2000.

14
15 SEVERABILITY. If any part or provision of this ordinance or its application to any
16 person or circumstance is held invalid, the remainder of this ordinance or the application of the
17 provisions to other persons or circumstances is not affected.

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