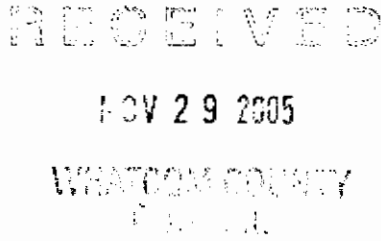


**WHATCOM COUNTY COUNCIL AGENDA BILL**

**NO. 2005-471**

<b>CLEARANCES</b>	<b>Initial</b>	<b>Date</b>	<b>Date Received in Council Office</b>	<b>Agenda Date</b>	<b>Assigned to:</b>
Originator:				12/6/05	Intro
Division Head:	DD			1/10/06	Special Council
Dept. Head:	DD	11/25/05			
Prosecutor:	DA	11/23/05			
Purchasing/Budget:	BB	11/23/05			
Executive:	PK	1/29/06			

**TITLE OF DOCUMENT: ORDINANCE FOR THE ADOPTION OF ONE-TENTH OF ONE-PERCENT SALES AND USE TAX FOR THE PURPOSE OF FUNDING COUNTYWIDE EMERGENCY MEDICAL SERVICES AND AS REQUIRED BY LAW**

**ATTACHMENTS: Ordinance**

SEPA review required? ( ) Yes ( ) NO      Should Clerk schedule a hearing? ( ) Yes ( ) NO  
 SEPA review completed? ( ) Yes ( ) NO      Requested Date:

**SUMMARY STATEMENT OR LEGAL NOTICE LANGUAGE:** (If this item is an ordinance or requires a public hearing, you must provide the language for use in the required public notice. Be specific and cite RCW or WCC as appropriate. Be clear in explaining the intent of the action.)

*Adoption of one-tenth of one-percent sales and use tax for the purpose of funding Emergency Medical Services and Criminal Justice.*

**COMMITTEE ACTION:**

**COUNCIL ACTION:**

12/6/2005: Introduced.

1/10/06: Special Council Meeting adopted 7-0

**Related County Contract #:**

**Related File Numbers:**

**Ordinance or Resolution Number:**

Ord: 2006-001

**Please Note: Once adopted and signed, ordinances and resolutions are available for viewing and printing on the County's website at: [www.co.whatcom.wa.us/council](http://www.co.whatcom.wa.us/council).**

SPONSORED BY: Consent

PROPOSED BY: Finance

INTRODUCTION DATE: 12/06/05

ORDINANCE NO. 2006-001

ADOPTION OF ONE-TENTH OF ONE-PERCENT SALES AND USE TAX  
FOR THE PURPOSE OF FUNDING COUNTYWIDE EMERGENCY MEDICAL  
SERVICES AND AS REQUIRED BY LAW

WHEREAS, RCW 82.14.450 allows a county legislative authority to submit a proposition to the county voters to authorize the imposition of a sales and use tax for the purposes stated on the ballot measure; and

WHEREAS, this proposition was placed before the voters of Whatcom County on November 8, 2005 and was approved by a majority of the voters; and

WHEREAS, the ballot measure stated two-thirds of the tax is to be used solely for costs associated with the provision of countywide emergency medical services and one-third is to be used for criminal justice purposes, as authorized by RCW 82.14.450, and

WHEREAS, "criminal justice purposes" means additional police protection, mitigation of congested court systems, or relief of overcrowded jails or other local correctional facilities, and

WHEREAS, monies received from this tax shall be shared between the county and cities as follows: Sixty percent shall be retained by the county and forty percent shall be distributed on a per capita basis to cities in the county; and

WHEREAS, each municipality in Whatcom County has agreed to return two-thirds of their sales and use tax proceeds to the county for purposes of funding costs associated with countywide emergency medical services, and

WHEREAS, the tax authorized in this section shall be in addition to any other taxes authorized by law and shall be collected from those persons who are taxable by the state under the chapters 82.08, and 82.12, RCW. The tax will be collected upon the occurrence of any taxable event within the county except for 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 tax imposed under this section; and

WHEREAS, the rate of tax shall equal one-tenth of one percent of the selling price in the case of a sales tax, or value of the article used, in the case of a use tax; and

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

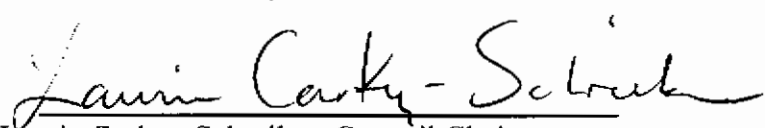
BE IT FURTHER ORDAINED by the Whatcom County Council that a new fund be hereby established, entitled the Countywide Emergency Medical Services Fund. This fund shall be used for the deposit of, among other money, revenue received from the imposition of the tax authorized hereby for the purpose of countywide emergency medical services, and as the source of funds disbursed for costs associated with countywide emergency medical services. The County shall administer this fund.

ADOPTED this 11th day of January, 2006.

ATTEST

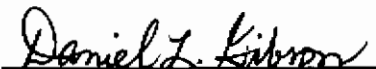
A circular seal for Whatcom County, Washington. The outer ring contains the text "WHATCOM COUNTY" at the top and "WASHINGTON" at the bottom. Inside the ring, it says "COUNTY COUNCIL" at the top and "STATE OF WASHINGTON" at the bottom. The center features a stylized landscape with a sun, mountains, and water. The seal is partially obscured by a signature.  
Dana Brown, Clerk of the Council

WHATCOM COUNTY COUNCIL  
WHATCOM COUNTY, WASHINGTON

A handwritten signature in cursive script, reading "Laurie Caskey-Schreiber".  
Laurie Caskey-Schreiber, Council Chair

APPROVED AS TO FORM:

Approved  Denied

A handwritten signature in cursive script, reading "Daniel L. Gibson".  
Daniel Gibson, Senior Civil Deputy

A handwritten signature in cursive script, reading "Pete Kremen".  
Pete Kremen, County Executive

ATTACHMENT A  
TO ORDINANCE 2006-~~001~~ FILED AS AB -471

**IMPOSITION OF SALES AND USE TAX.** There is hereby imposed a sales and use tax, as the case may be, as authorized by RCW 82.14.450, upon every taxable event occurring within Whatcom County, except for the retail sales 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 tax imposed under this section. The tax shall be imposed upon and collected from those persons from whom the state sales or use tax is collected pursuant to Chapters 82.08 and 82.12 of the Revised Code of Washington.

**RATE OF TAX IMPOSED.** The rate of the tax imposed shall be one-tenth (1/10<sup>th</sup>) of one-percent (.001) of the selling price (in the case of a sales tax) or value of the article used (in the case of the use tax).

**ADMINISTRATION AND COLLECTION OF TAX.** The administration and collection of tax imposed by this ordinance shall be in accordance with the provisions of RCW 82.14.450.

**DISTRIBUTION.** When distributing monies collected under this section, the State Treasurer shall distribute sixty (60) percent of the monies to Whatcom County and forty (40) percent shall be distributed on a per capita basis to cities in the county.

**USE OF TAX.** Two-thirds of the monies received by the cities and the county from this tax shall be used by Whatcom County solely for the purpose of providing funds for costs associated with countywide emergency medical services. One-third of the monies received from this tax shall be used by the cities and the county for criminal justice purposes. "Criminal justice purposes" means additional police protection, mitigation of congested court systems, or relief of overcrowded jails or other local correctional facilities.

**INSPECTION OF RECORDS.** Whatcom County hereby consents to the inspection of such records as are necessary to qualify the county by the Department of Revenue, pursuant to RCW 82.32.330.

**AUTHORIZING EXECUTION OF CONTRACT FOR ADMINISTRATION.** The Whatcom County Executive is hereby authorized to enter into a contract with the Department of Revenue for the administration and collection of this tax.

**VIOLATION/PENALTY.** Any seller who fails or refuses to collect the 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.

**EFFECTIVE DATE:** this ordinance shall take effect January 31, 2006.

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

WHATCOM COUNTY COUNCIL

CLERK'S CERTIFICATE

I, the undersigned, duly chosen, qualified and acting Clerk of the County Council of Whatcom County, Washington, and keeper of the records of the County Council (hereinafter referred to as "Council"), DO HEREBY CERTIFY THAT:

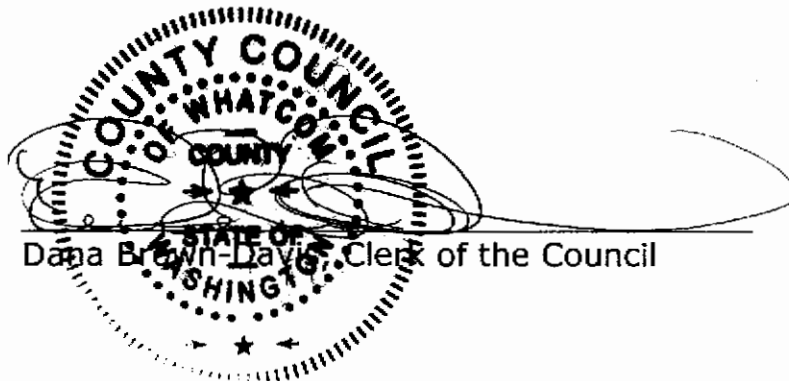
1. The attached document, **Ordinance No. 2006-001 – Adoption of One-Tenth of One-Present Sales and Use Tax for the purpose of funding Countywide Emergency Medical Services and as required by law**, adopted by the **Whatcom County Council**, is a true and correct copy of the document, consisting of **3** pages, as maintained and duly recorded in my office.

2. Said document is maintained in all respects in accordance with law, and that the content has not, to the best of my knowledge, been altered.

3. I am authorized to execute this certificate.

**IN WITNESS WHEREOF**, I have hereunto set my hand and affixed the official seal of the County this 11th, day of January, 2006.

WHATCOM COUNTY COUNCIL  
WHATCOM COUNTY, WASHINGTON



Dana Brown-Davis, Clerk of the Council