

ORDINANCE NO. 41-98

ORDINANCE LEVYING AND ACCEPTING A SALES AND USE TAX OF .04%

PURSUANT TO RCW 82.14.370

WHEREAS, RCW 82.14.370 authorizes rural distressed areas throughout the state to collect a .04% sales and use tax; and

WHEREAS, Mason County ("County") desires to accept the revenue provided in RCW 82.14.370;

WHEREAS, RCW 82.14.370 states that the tax imposed shall be deducted from the amount of tax otherwise required to be collected or paid over to the State of Washington Department of Revenue under RCW 82.08 or 82.12; and

WHEREAS, no additional tax is imposed, but rather .04% of the sales and use tax currently collected by the Department of Revenue for the State of Washington shall be payable to Mason County; and

WHEREAS, RCW 82.14.370 provides that the Department of Revenue shall collect the .04% tax on behalf of the County at no charge to the County, and

WHEREAS, the County qualified under Section 5 of RCW 82.14.370 as an eligible area as determined by the Department of Revenue; and

WHEREAS, the County is eligible based on levels of unemployment that exceed the Washington State average by twenty percent (20%); and

WHEREAS, the monies collected under RCW 82.14.370 shall be used for the purpose of financing public facilities including but not limited to the cost of construction, acquisition, improvement, or operation of public facilities.

NOW, THEREFORE,

BE IT ORDAINED by the Board of County Commissioners of Mason County:

I. IMPOSITION OF TAX

The County hereby levies and accepts the .04% sales and use tax as provided in RCW 82.14.370.

II. ADDITIONAL TAX

The tax set forth herein shall be collected in addition to any license fee or any other tax imposed or levied pursuant to law or any other ordinance of Mason County, and is deducted from the amount of tax currently paid to the State of Washington.

III. ADMINISTRATION AND COLLECTION

The tax levy herein shall be collected by the Department of Revenue pursuant to RCW 82.14.370 as amended. The Department is hereby empowered and authorized on behalf of Mason County to prescribe such special forms and reporting procedures that the Department may deem necessary to fulfill its responsibilities pursuant to this ordinance and RCW 82.14.370.

IV. ELIGIBILITY

The County is eligible under RCW 82.14.370 for credit of this tax due to levels of unemployment that are significantly higher than the Washington State average.

V. SEVERABILITY

If any 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 shall not be affected.

VI. SPECIAL FUND

There is hereby created a Fund, the Distressed Area Capital Fund for the revenue collected hereunder.

VI. EFFECTIVE DATE

This ordinance is effective July 1, 1998 and shall expire June 30, 2023.

ADOPTED THIS 28th DAY OF April 1998

BOARD OF COUNTY COMMISSIONERS
MASON COUNTY

John A. Bolender
John A. Bolender, Chair

Mary Jo Cady
Mary Jo Cady, Commissioner

Cynthia D. Olsen
Cynthia D. Olsen, Commissioner

ATTEST

Rebecca S. Rogers
Rebecca S. Rogers
Clerk of the Board

APPROVED AS TO FORM

Michael Cliff
Michael Cliff, Chief Deputy Prosecuting Attorney