

RESOLUTION NO. 28-16

WHEREAS, RCW 82.14.460 (2) authorizes the County Legislative Authority to authorize, fix and impose a sales and use tax in addition to other taxes authorized by law with a rate not to exceed one-tenth of one percent; and RCW 82.14.460 (3) provides that monies collected shall be solely for the purpose of providing new or expanded substance abuse or mental health treatment services and for the operation of new or expanded therapeutic court programs; and

WHEREAS, the Mason County Advisory Committee for the 1/10th of 1% Sales and Use Tax for Mental Health and Substance Abuse services and Therapeutic Courts, upon review of local, state and national data and information identified the health, social community, and economic impact of alcohol and other drugs on Mason County and its citizens, and the impact of mental disorders, substance use disorder and co-occurring disorders, as a major public health and public safety problem in their October 2011 Report to the Mason County Board of County Commissioners and to the citizens of Mason County; and

WHEREAS, the Board of County Commissioners authorized the 1/10th of 1% Sales and Use Tax on November 1, 2011 for an initial 5 years; and

WHEREAS, the 2015 Mental Health & Substance Abuse Annual Report indicates more time is necessary for adequate evaluation of program results and recommends the reauthorization and continuance of the 1/10th of 1% Sales and Use Tax with annual reports and evaluation;

NOW, THEREFORE, BE IT RESOLVED, by the Board of County Commissioners of Mason County that:

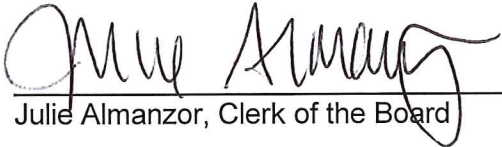
1. There is hereby imposed by this resolution a one tenth of one percent sales and use tax, as the case may be, upon every taxable event as defined in Chapter 82.08 and 82.12 RCW, occurring within Mason County. The tax shall be imposed upon and collected from those persons from whom the state sales or use tax is collected pursuant to Chapters 82.08 and 82.12 RCW. This tax shall be in addition to any other sales and use tax imposed by the State of Washington and/or Mason County.
2. The rate of tax imposed by this resolution shall be applied to the selling price in the case of a sales tax or the value of the article used in the case of a use tax.
3. The tax imposed by this resolution shall be administered and collected in accordance with Chapter 82.14.050. The Chair of the Board of County Commissioners is hereby authorized to and directed to execute any contracts with the Washington State Department of Revenue that may be necessary to provide for the administration or collection of the tax.
4. Monies collected pursuant to this resolution shall be deposited in the Mental Health and Substance Abuse Fund by the Mason County Treasurer. The fund balance may be invested by the Treasurer and any interest earned shall be deposited in this fund as well.
5. Monies deposited in such fund shall be used solely for purposes as authorized by the laws of the State of Washington, including, providing new or expanded substance abuse or mental health treatment services and for the operation of new or

expanded therapeutic court programs. Monies collected shall not be used to supplant existing funding for these programs.

6. The fund shall be administered by the Board of County Commissioners through the Mason County Community Services Department.
7. If any provision of this resolution or its application to any person or circumstance is held invalid, the remainder of this resolution or the application of the provisions to other persons or circumstances is not affected.

DATED this 24 day of May 2016.

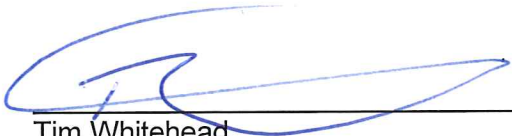
ATTEST:


Julie Almanzor, Clerk of the Board

BOARD OF COUNTY COMMISSIONERS
MASON COUNTY, WASHINGTON


Terri Jeffreys, Chair

APPROVED AS TO FORM:


Tim Whitehead,
Chief Deputy Prosecuting Attorney


Tim Sheldon, Commissioner


Randy Neatherlin, Commissioner