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5-21-85

ORDINANCE NO. 266, 1985

An Ordinance relating to taxation; imposing a sales and use tax upon and to be collected from those persons from whom the the state sales and use tax is collected, fixing the rate of tax, providing for the administration and collection thereof, consenting to the inspection of records, setting forth the referendum procedure to challenge said ordinance, and imposing penalties.

Chapter 5.06

SALES OR USE TAX

Sections:

- 5.06.010 Imposition of Sales or Use Tax
- 5.06.020 Rate of Tax Imposed
- 5.06.030 Administration and Collection of Tax
- 5.06.040 Credit Provision
- 5.06.050 Consent to Inspection of Records
- 5.06.060 Authorizing Execution of Contract for Administration
- 5.06.070 Referendum Procedure
- 5.06.080 Penalty
- 5.06.090 Effective Date
- 5.06.100 Severability

Be it ordained by the Board of Clallam County Commissioners:

C.C.C. 5.06.010. Imposition of Sales or Use Tax. There is hereby levied a sales or use tax, as the case may be, as authorized by laws of 1982, 1st Ex. Sess., Chap. 49, § 17(2) and RCW 82.14.030(2), upon every taxable event, as therein provided, occurring within the County of Clallam. 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. The sales and use tax imposed under this ordinance shall be in addition to that sales and use tax imposed under Clallam County Code 5.04 as authorized by RCW 82.14.030(1).

C.C.C. 5.06.020. Rate of Tax Imposed. The rate of the tax imposed by Section 1 shall be five-tenths (5/10) of one percent (1%) of the selling price (in case of the sales tax) or value of the article used (in the case of the use tax); provided, however, that if the sales or use tax imposed under this ordinance is equal to or greater than the rates imposed under RCW 82.14.030(2) as authorized by laws of 1982, 1st Ex. Sess., Chap. 49 § 17(2), by any city within the county, the county shall receive fifteen percent (15%) of the city tax; provided, further, that if the rate provided in this ordinance as hereafter amended, is less than the rate imposed under RCW 82.14.030(2), by any city within the county, the county shall receive that amount of revenue from such city tax equal to fifteen percent (15%) of the rate of tax imposed by the county under this ordinance.

C.C.C. 5.06.030. Administration and Collection of Tax. The administration and collection of tax imposed by this ordinance shall be in accordance with the provisions of RCW 82.14.050.

C.C.C. 5.06.040. Credit Provision. There shall be allowed against the tax imposed by this ordinance, a credit for the full amount of any city sales or use tax imposed under RCW 82.14.030(2) upon the same taxable event, up to the amount of tax imposed by the county hereunder.

C.C.C. 5.06.050. Consent to Inspection of Records. The County of Clallam hereby consents to the inspection of such records as are necessary to qualify the county for inspection of records by the Department of Revenue, pursuant to RCW 82.32.330.

C.C.C. 5.06.060. Authorizing Execution of Contract for Administration. The Chairman of the Board of County Commissioners of Clallam County or a majority of the Board is hereby authorized to enter into a contract with the Department of Revenue for the administration of this tax.

C.C.C. 5.06.070. Referendum Procedure. This ordinance shall be subject to approval or rejection by the voters under the referendum procedures provided in the laws of 1983, regular session, chap. 99, sec. 2. Any referendum petition to repeal the tax or alter the tax rate imposed by this ordinance shall be filed with the clerk of the board within seven (7) days of passage of the ordinance. Within ten (10) days, the clerk of the board shall confer with the petitioner concerning form and style of the petition, issue an identification number for the petition, and the prosecuting attorney shall write a ballot title for the measure. The ballot title shall be posed as a question so that an affirmative answer to the question and an affirmative vote on the measure results in the tax being imposed and a negative answer to the question and a negative vote on the measure results in the tax not being imposed. The petitioner shall be notified of the identification number and ballot title within this ten (10) day period.

After this notification, the petitioner shall have thirty (30) days in which to secure on petition forms the signatures of not less than fifteen (15) percent of the registered voters of the county and to file the signed petitions with the clerk of the board. Each petition form shall contain the ballot title and the full text of the measure to be referred. The clerk of the board shall verify the sufficiency of the signatures on the petitions. If sufficient valid signatures are properly submitted, the clerk of the board shall submit the referendum measure to Clallam County voters at a general or special election held on one of the dates provided in RCW 29.13.010 or as determined by the Clallam County Commissioners, which election shall not take place later than one hundred twenty (120) days after the signed petition has been filed with the clerk of the board.

C.C.C. 5.06.080. Penalty. Any seller who fails or refuses to collect the tax as required with the intent to violate the provisions of this ordinance, or to gain some advantage or benefit, either direct or indirect, and any buyer who refuses to pay any tax due under this ordinance, shall be guilty of a misdemeanor.

C.C.C. 5.06.090. Effective Date. This ordinance shall take effect July 1, 1985.

C.C.C. 5.06.100. Severability. If any part of 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.

Passed and adopted this 21<sup>st</sup> day of May, 1985.

BOARD OF CLALLAM COUNTY COMMISSIONERS

Lawrence Gaydeski  
Lawrence Gaydeski, Chairman

Evan Jones  
Evan Jones, District I

Dorothy Dupcan  
Dorothy Dupcan, District II

Attest:

Charlene Gau  
Charlene Gau  
Clerk of the Board