

Chapter 5.07  
Criminal Justice Sales or Use Tax

Section:

5.07.010	Imposition of Sales or Use Tax
5.07.020	Rate of Tax Imposed
5.07.030	Administration and Collection of Tax
5.07.040	Distribution Divided Between County and Cities
5.07.050	Use of Tax
5.07.060	Referendum Procedure
5.07.070	Violation/Penalty
5.07.080	Effective Date
5.07.090	Copy to State Treasurer
5.07.100	Severability

C.C.C. 5.07.010. Imposition of Sales or Use Tax. There is hereby imposed a sales or use tax, as the case may be, as authorized by Laws of 1993, First Special Session, Chapter 21, Section 6, upon every taxable event 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 R.C.W. Chapters 82.08 and 82.12, as now or hereafter amended. The sales and use tax imposed under this ordinance shall be in addition to those sales and use taxes imposed under C.C.C. Chapters 5.04 and 5.06.

C.C.C. 5.07.020. Rate of Tax Imposed. The rate of tax imposed by Section 5.07.010 shall be one tenth (1/10th) of one percent (.01), that is .001 percent of the selling price (in the case of the sales tax) or value of the article used (in the case of the use tax).

C.C.C. 5.07.030. Administration and Collection of Tax. The administration and collection of tax imposed by this ordinance shall be in accordance with the provisions of R.C.W. 82.14.050.

C.C.C. 5.07.040. Distribution Divided Between County and Cities. When distributing monies collected under this section the state treasurer shall distribute ten (10) percent of the monies to the County of Clallam. The remainder of the monies collected under this ordinance shall be distributed to the County of Clallam, the Cities of Sequim, Forks and Port Angeles, ratably based on population as last determined by the Office of Financial Management. In making the distribution based on population, the county shall receive that proportion that the unincorporated population of the county bears to the total population of the county and the city shall receive that proportion the city incorporated population bears to the total county population.

C.C.C. 5.07.050. Use of Tax. Monies received from this tax shall be used by Clallam County, the cities of Forks, Port Angeles and Sequim exclusively for criminal justice purposes as defined in R.C.W. 82.14.340, as now or hereafter amended, and shall not be used to replace or supplant existing funding.

C.C.C. 5.07.060. Referendum Procedure. This ordinance shall be subject to the referendum procedure set forth in R.C.W. 82.14.036. For the purpose of R.C.W. 82.14.036, the Clallam County Auditor is designated the filing officer and the Auditor shall comply with the procedure set forth in R.C.W. 82.14.036 if the referendum process is invoked.

C.C.C. 5.07.070. 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.

C.C.C. 5.07.080. Effective Date. This ordinance shall take effect May 1, 1994.

C.C.C. 5.07.090. Copy to State Treasurer. A certified copy of this ordinance shall be provided to the Treasurer of the State of Washington.

C.C.C. 5.07.100. Severability. If any section, subsection, paragraph, sentence, clause or phrase of this chapter is for any reason held to be invalid or unconstitutional, such invalidity or unconstitutionality shall not affect the validity or constitutionality of the remaining portions of this chapter; it being herein expressly declared that this chapter and each section, sub-section, paragraph, sentence, clause and phrase thereof would have been adopted irrespective of the fact that any one (1) or more other sections, sub-sections, paragraphs, sentences, clauses or phrases be declared invalid or unconstitutional.

PASSED AND ADOPTED THIS 11th DAY OF January, 1994.

BOARD OF CLALLAM COUNTY COMMISSIONERS

Dave Cameron  
Dave Cameron, Chair

Dorothy Duncan  
Dorothy Duncan

Lawrence Gaydeski  
Lawrence Gaydeski

ATTEST:

Heather McElroy Deputy  
Karen Flores  
Clerk of the Board