

ORDINANCE NO. 634, 1998

AN ORDINANCE RELATING TO TAXATION; IMPOSING A DISTRESSED COUNTY SALES TAX; PROVIDING FOR THE ADMINISTRATION AND COLLECTION THEREOF; AND PROVIDING FOR AN EFFECTIVE DATE.

BE IT ORDAINED BY THE BOARD OF CLALLAM COUNTY COMMISSIONERS, STATE OF WASHINGTON:

Section 1. A new chapter is added to Title 5 of the Clallam County Code to read as follows:

Chapter 5.30

Distressed County Sales Tax Credit

5.30.010 Sales or Use Tax. Pursuant to Chapter 366, Laws of 1997, there is hereby imposed a sales or use tax, as the case may be, upon every taxable event, as defined in RCW 82.14.020, occurring within Clallam County. The tax shall be imposed upon and collected from those persons from whom the state sales or use tax is collected pursuant to RCW 82.08 or RCW 82.12. The tax imposed by this section is in addition to other taxes authorized by law.

5.30.020 Tax Rate. Effective July 1, 1998 the rate of the tax imposed shall be 0.04 percent (0.04%) of the selling price or value of the article used, as the case may be.

5.30.030 Credit Provision. The tax imposed by 5.30.010 shall be credited against the amount of sales or use tax due to the state upon the same taxable event under RCW 82.08 or 82.12.

5.30.040 Administration and Collection of Tax. The tax imposed by this ordinance shall be administered and collected in accordance with RCW 82.14.050. The Chair of the Board of Clallam County Commissioners is authorized and directed to execute any contracts with the Department of Revenue that may be necessary to provide for the administration or collection of the tax.

5.30.050 Use of Proceeds. The proceeds from the tax imposed by CCC 5.30.010 shall be deposited in a special fund in Clallam County to be known as the "Distressed Area Capital Fund". Moneys deposited in such fund shall be used only for the purposes authorized by the laws of the State of Washington, including but not limited to, the cost of construction, acquisition or operation of public facilities or to pay or secure the payment of all or any portion of general obligation bonds or revenue bonds issued for such purposes.

5.30.060 Effective Date and Expiration Date. This ordinance shall take effect July 1, 1998 and shall expire June 30, 2023.

5.30.070 Severability. If any provision of this chapter or its application to any person or circumstance is held invalid, the remainder of this chapter or the application of the provisions to other persons or circumstances is not affected.

DATED this 5th day of May, 1998.

ATTEST:

BOARD OF CLALLAM COUNTY COMMISSIONERS

Karen Flores
Karen Flores
Clerk of the Board

Carole Y. Boardman
Carole Y. Boardman, Chair
Martha M. Ireland
Martha M. Ireland
Phillip Kitchel
Phillip Kitchel

cc: Treasurer
Assessor
minutes