

An Ordinance Fixing and Imposing a Sales and Use Tax for the Purpose of Providing New or Expanded Chemical Dependency or Mental Health Treatment and for the Operation of New or Expanded Therapeutic Court Programs

BE IT ORDAINED BY THE BOARD OF CLALLAM COUNTY COMMISSIONERS:

Section 1. Tax imposed. A new section is created to read:

Pursuant to Chapter 82.14.460 RCW, there is hereby imposed a sales and use tax, as the case may be, upon any taxable event, as defined in Chapter 82.08 and 82.12 RCW, occurring within Clallam County. The tax shall be imposed upon and collected from those persons who are taxable by the State under 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 Clallam County.

Section 2: Tax Rate and Applicability. A new section is created to read:

The rate of tax shall equal one-tenth of one percent of the selling price in the case of a sales tax, or value of the article used in the case of a use tax.

Section 3. Administration and Collection. A new section is created to read:

The tax imposed by this ordinance 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.

Section 4. Establishment of Chemical Dependency/Mental Health Program Fund. A new section is created to read:

There is hereby created the Chemical Dependency/Mental Health Program Fund. Monies collected pursuant to this ordinance shall be deposited in this fund by the Clallam County Treasurer. The fund balance may be invested by the Treasurer and any interest earned shall be deposited in this fund as well.

Section 5. Use of funds. A new section is created to read:

Monies deposited in such fund shall be used solely for the purposes authorized by the laws of the State of Washington including providing new or expanded chemical dependency or mental health treatment services and for the operation of new or expanded therapeutic court programs. Monies collected under this section shall not be used to supplant existing funding for these programs.

Section 6. Administration of Fund. A new section is created to read:

The Fund shall be administered by the Board of County Commissioners and County Administrator in accordance with budgetary processes and Clallam County Administrative Policies and State Statutes.

Section 7. Effective Date. A new section is created to read:

In accordance with the Clallam County Home Rule Charter, this ordinance shall take effect 10 days after adoption.

Section 8. Severability. A new section is created to read:

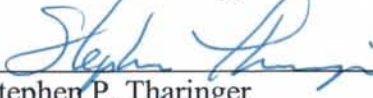
If any provision of this ordinance or its application to any person or circumstance is held invalid, the remainder of this ordinance or the application of the provisions to other persons or circumstances is not affected.

ADOPTED this twenty-eighth of March 2006

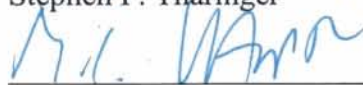
BOARD OF CLALLAM COUNTY COMMISSIONERS



Howard V. Doherty, Jr., Chair



Stephen P. Tharinger



Michael C. Chapman

ATTEST:



Trish Perrott, CMC, Clerk of the Board

