

H1  
4/5/22

An ordinance adding a Chapter to Clallam County Code Titled  
Additional Sales and Use Tax – Housing and Related Services

BE IT ORDAINED BY THE BOARD OF CLALLAM COUNTY COMMISSIONERS:

**Additional sales and use tax – Housing and related services, is added to read as follows:**

Section .010 Tax Imposed.

There is hereby imposed an additional sales and use tax, separate and apart from any other sales and use tax imposed by this title, upon every taxable event occurring in the county, to be used for housing and related services as authorized by RCW [82.14.530](#).

Section .020 Applicability of Tax.

As used in this section, the term “taxable event” has the same meaning as in RCW [82.14.020](#)(3), as it now exists or may be amended.

Section .030 Rate of Tax.

The rate of the sales and use tax imposed by this chapter shall be one-tenth of one percent of the selling price, in the case of a sales tax, or the value of the article used, in the case of a use tax.

Section .040 Administration and Collection.

The tax shall be imposed upon and collected from those persons from whom the state sales tax or use tax is collected pursuant to Chapters [82.08](#) and [82.12](#) RCW.

Section .050 Use of Funds.

Moneys collected from the tax shall be used solely for those housing and related services authorized by RCW [82.14.530](#), as it now exists or may be amended.

Section .060 Administration of Funds.

The funds shall be collected in a Clallam County fund dedicated to affordable housing, and shall be administered by the board of county commissioners or the board’s designee.

Section .070 Review of tax and funding priorities required.

No later than May 1, 2032, and every 10 years thereafter, the Board of County Commissioners shall hold a public hearing to consider public input regarding the continued need for the tax collected pursuant to RCW 82.14.530. The Chief Financial Officer shall submit a report to the Board of Commissioners, which includes an accounting of all funds collected and expended. After the public hearing, the Board of Commissioners shall determine whether to continue collecting the tax, whether to change the rate of the tax, or whether to repeal the tax. The Board of Commissioners shall consider, among other things, whether there is a continued need for funding, whether alternative funding sources exist and are adequate, and the success of past projects.

ADOPTED this 5<sup>th</sup> day of April 2022



BOARD OF CLALLAM COUNTY COMMISSIONERS

Mark Ozias, Chair

Randy Johnson

Bill Peach

ATTEST:

*L. Gores*

Loni Gores, CMC, Clerk of the Board

*excused*