

**BEFORE THE BOARD OF COUNTY COMMISSIONERS  
PACIFIC COUNTY, WASHINGTON**

**ORDINANCE NO. 148**

**AN ORDINANCE RELATING TO REVENUE AND FINANCE: IMPOSING AN ADDITIONAL SALES AND USE TAX; FIXING THE RATE OF TAX; PROVIDING FOR A DEDUCTION FROM THE STATE TAX; PROVIDING FOR ITS COLLECTION; ESTABLISHING A FUND FOR THE TAX PROCEEDS, AND LIMITING ITS PURPOSE; AND ESTABLISHING THE EFFECTIVE DATE FOR COLLECTION OF THE TAX AND ITS DURATION.**

WHEREAS, the intent of chapter 366, laws of 1997, in part states: "The legislature recognizes the economic hardship that rural distressed areas throughout the state have undergone in recent years. .... The further intent of this act is to provide: ..... (3) An array of community assistance including infrastructure development and business retention, attraction, and expansion programs that will provide a competitive advantage to rural distressed areas ....."; and

WHEREAS, said law, codified in part as chapter 82.14.370 RCW, provides distressed counties with a sales and use tax to be used for financing public facilities in rural counties. ("Distressed county" means a county in which the average level of unemployment for the three years before the year in which a tax is first imposed under this section exceeds the average state employment for those years by twenty percent.); and

WHEREAS, the Board of Pacific County Commissioners finds that Pacific County is a rural county in need of public facilities that meets the "distressed county" definition in chapter 366, laws of 1997; now, therefore,

**IT IS ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS, COUNTY OF PACIFIC, STATE OF WASHINGTON, as follows:**

**SALES AND USE TAX - PUBLIC FACILITIES**

**SECTION 1 - Tax Imposed:** The sales and use tax provided for in chapter 82.14.370(1) is hereby imposed which is in addition to other taxes authorized by law and shall be collected from those persons who are taxable by the state under chapters 82.08 and 82.12 RCW upon the occurrence of any taxable event within the county.

**SECTION 2 - Rate:** The rate of the tax shall be four one-hundredths percent (0.04%) 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 - Deduction From State Tax:** As provided by chapter 82.14.370(2), the tax imposed under Section 1 of this Ordinance shall be deducted from the amount of tax otherwise required to be collected or paid over to the Washington State Department of Revenue under chapter 82.08 or 82.12 RCW.

**SECTION 4 - Collection:** The Department of Revenue shall perform the collection of such tax on behalf of the County at no cost to the County.

**SECTION 5 - Establishing a Fund for the Tax Proceeds - Purpose:** The moneys collected under this Ordinance shall be forwarded to the Pacific County Treasurer for deposit into the County Treasury in a special revenue fund which is hereby created and hereafter recognized as the *Pacific County Public Facilities Improvement Fund* for financing public facilities in Pacific County.

**SECTION 6 - Effective Date and Duration:** The sales and use tax authorized by this Ordinance shall become effective July 1, 1998, and shall remain in effect for a period of twenty five (25) years.

**SECTION 7 - Severability:** If any provision of this Ordinance or its application to any person or circumstance is held invalid, the remainder of the Ordinance or the application of the provision to other persons or circumstances is not affected.

PASSED by the Board of Pacific County Commissioners meeting in regular session at South Bend, Washington, by the following vote, then signed by its membership and attested to by its Clerk in authorization of such passage the 28<sup>th</sup> day of April, 1998:

3 YEA; 0 NAY; 0 ABSTAIN; and 0 ABSENT.

APPROVED AS TO FORM:

BOARD OF COUNTY COMMISSIONERS  
PACIFIC COUNTY, WASHINGTON

Judith C. Warner for  
Michael D. Smith - Prosecuting Attorney

Jon C. Kaino, Jr.  
Jon C. Kaino, Jr. - Chairperson  
County Commissioner - District No. 1

ATTEST:

Pat Hamilton  
Pat Hamilton - Member  
County Commissioner - District No. 3

Kathy Noren  
Kathy Noren - Clerk of the Board

Norman B. Cuffel  
Norman B. Cuffel - Member  
County Commissioner - District No. 2