Memo on file

BEFORE THE BOARD OF PACIFIC COUNTY COMMISSIONERS

ORDINANCE NO. 104

AN ORDINANCE IMPOSING AN EXCISE TAX UPON PERSONS ENGAGING IN BUSINESS AS HARVESTERS OF TIMBER, AS PROVIDED IN CHAPTER 204, LAWS OF 1984, AND AUTHORIZING THE COUNTY TO ENTER INTO A CONTRACT WITH THE DEPARTMENT OF REVENUE.

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF PACIFIC COUNTY.

Section 1. There is hereby imposed and shall be collected, on and after October 1, 1984, an excise tax on every person in the County of Pacific engaging in business as a harvester as defined by section 1(4), chapter 204, Laws of 1984 (hereafter the "State Act"). The tax shall be paid, collected and remitted to the Department of Revenue of the State of Washington at the time and in the manner prescribed by section 10 of the State Act.

Section 2. The tax shall be equal to the stumpage value of the timber, as defined in section 1(5) of the State Act, harvested from privately owned land within the County, multiplied by a rate of four percent. Any harvester, as defined in section 1(4) of the State Act, incurring less than ten dollars tax liability in any calendar quarter, is excused from the payment of the tax imposed by section 1, but may be required by the Department of Revenue to file a return even though no tax may be due.

Section 3. The administration and collection of the tax imposed by this ordinance shall be in accordance with the provisions of the State Act and all sections of chapter 82.32 RCW (as now existing or hereafter amended) except RCW 82.32.045 and 82.32.270 shall apply with reference to the taxes imposed under this ordinance.

Section 4. There is hereby created a county timber tax account for deposit of moneys distributed to the County of Pacific, as provided by section 9(1) and section 12(3) of the State Act.

Section 5. The Pacific Co.Treasurer is authorized to contract with the Department of Revenue (prior to the effective date of this ordinance) for the administration and collection of the tax imposed by section 1 and to provide in such agreement for payment of the costs of collection and administration incurred by the Department of Revenue as directed in section 9 of the State Act. The Prosecuting Attorney of the County shall first approve the form and content of said contract.

Section 6. The County hereby agrees to give to the Department of Revenue such facts and information and to permit the Department to inspect its records in connection with the imposition, collection and administration of the tax imposed by sectionl, as may be necessary to permit the County to obtain facts and information from, and inspect the records of, the Department of Revenue to facilitate the administration of the tax and insure the correct distribution of its proceeds as provided by the State Act.

ORDINANCE NO. 1084

Section 7. For purposes of this ordinance "State Act" shall mean chapter 204, Laws of 1984, it now exists or is hereafter amended.

Section 8. 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.

Section 9. This ordinance shall take effect on October 1 vlh, 1984.

INTRODUCED and read for the first time this 21st day of August, 1984.

PASSED this 21st day of August, 1984.

BOARD OF COUNTY COMMISSIONERS
PACIFIC COUNTY, WASHINGTON

Chairman

Vice Chairman

Commissioner

Pacific Co Prosecuting Attorney.

ATTEST:

Clerk of the Board

Copy filed with the Department of Revenue, State of Washington on the 22nd day of August, 1984.