

BEFORE THE BOARD OF PACIFIC COUNTY COMMISSIONERS

ORDINANCE NO. 108

AN ORDINANCE RELATING TO TAXATION: IMPOSING A SALES AND USE TAX UPON AND TO BE COLLECTED FROM THOSE PERSONS FROM WHOM THE STATE SALES AND USE TAX IS COLLECTED, FIXING THE RATE OF TAX, PROVIDING FOR THE ADMINISTRATION AND COLLECTION THEREOF, CONSENTING TO THE INSPECTION OF RECORDS, AND ESTABLISHING AN INITIATIVE PROCEDURE TO CHALLENGE SAID ORDINANCE.

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS, COUNTY OF PACIFIC, STATE OF WASHINGTON, AS FOLLOWS:

SALES OR USE TAX

SECTION 1. There is hereby levied a sales and use tax, as the case may be, as authorized by the laws of 1982, 1st Ex. Sess., Chap. 49, § 17(2) and RCW 82.14.030(2), upon every taxable event, as therein provided, occurring with the County of Pacific. The tax shall be imposed upon and collected from those persons from whom the state sales or use tax is collected pursuant to Chapters 82.08 and 82.12 of the Revised Code of Washington. The sales and use tax imposed under this ordinance shall be in addition to that sales and use tax imposed by Pacific County, on May 5, 1970 by Resolution, as authorized by RCW 82.14.030(1).

SECTION 2. The rate of the tax imposed by Section 1 shall be five-tenths (5/10) of one percent (1%) of the selling price (in case of the sales tax) or value of the article used (in the case of the use tax).

PROVIDED HOWEVER, that if the sales or use tax imposed under this ordinance is equal to or greater than the rates imposed under RCW 82.14.030(2) as authorized by the laws of 1982, 1st Ex. Sess., Chap. 49, § 17(2), by any city within the County, the County shall receive fifteen percent (15%) of the city tax.

PROVIDED FURTHER, that if the rate provided in this ordinance as hereafter amended, is less than the rate imposed under RCW 82.14.030(2), by any city within the County, the County shall receive that amount of revenues from the city tax equal to fifteen percent (15%) of the rate of tax imposed by the County under this ordinance.

SECTION 3. There shall be allowed against the tax imposed by this ordinance, a credit for the full amount of any city sales or use tax imposed under RCW 82.14.030(2) upon the same taxable event, up to the amount of tax imposed by the County hereunder.

Section 4. The administration and collection of tax imposed by this ordinance shall be in accordance with the provisions of RCW 82.14.050.

The Chairman of the Board of County Commissioners of Pacific County or a majority of the Board is hereby authorized to enter into a contract with the Department of Revenue for the administration of this tax.

Section 5. The County of Pacific hereby consents to the inspection of such records as are necessary to qualify the County for inspection of records of the Department of Revenue, pursuant to RCW 82.32.330.

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Section 6. Referendum Procedure. The sales and use tax imposed by this Ordinance is subject to a referendum election that conforms to the requirements and procedures set forth in RCW 82.14.036 proposing that the tax or tax rate increase be approved or repealed by the voters. The Pacific County Auditor, or his authorized deputy, shall serve as the filing officer as required by RCW 82.14.036.

Section 7. Effective Date. This ordinance shall take effect January 1, 1987.

Section 8. If any part or 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.

PASSED by the Board of Pacific County Commissioners, signed and approved this 18<sup>th</sup> day of November, 1986.

BOARD OF COUNTY COMMISSIONERS  
PACIFIC COUNTY, WASHINGTON

Arthur C. Monson  
Chairman

David P. Washburn  
Vice Chairman

Bill Crossman  
Commissioner

ATTEST:

Vynell Hill  
Clerk of the Board

APPROVED AS TO FORM:

Michael J. Sullivan  
Prosecuting Attorney