

ORDINANCE NO 108-93

ADOPTION OF ADDITIONAL ONE TENTH OF ONE PERCENT  
SALES OR USE TAX FOR CRIMINAL JUSTICE PURPOSES

WHEREAS, in the Legislative Session of 1993, the State Legislature made findings that counties lack adequate sources of revenue to carry out essential criminal justice services; and

WHEREAS, the Legislature found the most efficient and appropriate method of deriving revenues for such purposes is to vest additional taxing powers in the governing bodies of counties; and

WHEREAS, by adoption of Chapter 21, Section 6, 1993 First Special Session, the Legislature authorized the imposition of one tenth of one percent sales or use tax on the occurrence of any taxable event in the county with the proceeds to be divided between the county and cities within the county and to be used exclusively for criminal justice purposes; and

WHEREAS, the Board of County Commissioners of Mason County, Washington now finds it to be necessary in the public interest, in order to provide essential criminal justice services to the people of Mason County, to impose an additional one tenth of one percent sales or use tax on each taxable event in the county;

NOW THEREFORE, BE IT HEREBY ORDAINED, by the Board of County Commissioners of Mason County, Washington, that an additional one tenth of one percent sales or use tax be imposed, levied and collected on the occurrence of any taxable event, as more fully set forth in Attachment A which is hereby adopted.

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APPROVED this 19<sup>th</sup> day of October, 1993.

BOARD OF COUNTY COMMISSIONERS  
MASON COUNTY, WASHINGTON

William O. Hunter

WILLIAM O. HUNTER, CHAIRPERSON

[Signature]

LAURA E. PORTER, COMMISSIONER

M. L. Faughender

MARV L. FAUGHENDER, COMMISSIONER

ATTEST:

Rebecca S. Rogers

REBECCA S. ROGERS  
CLERK OF THE BOARD

APPROVED AS TO FORM:

Mike Clift, CHIEF

MIKE CLIFT  
D. PROSECUTING ATTORNEY

c: City of Shelton  
Department of Revenue  
Sheriff  
District Court  
Superior Court  
Clerk  
Prosecutor  
Auditor  
Treasurer

ATTACHMENT A  
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**IMPOSITION OF SALES OR USE TAX.** There is hereby imposed a sales or use tax, as the case may be, as authorized by Chapter 21, Laws of Washington Special Session (ESSB5521), upon every taxable event occurring within Mason County. 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 RCW.

**RATE OF TAX IMPOSED.** The rate of the tax imposed shall be one tenth (1/10th) of one percent (.001) of the selling price (in the case of the sales tax) or value of the article used (in the case of the use tax).

**ADMINISTRATION AND COLLECTION OF TAX.** The administration and collection of tax imposed by this ordinance shall be in accordance with the provisions of RCW 82.14.050.

**DISTRIBUTION DIVIDED BETWEEN COUNTY AND CITIES.** When distributing monies collected under this section, the State Treasurer shall distribute ten (10) percent of the monies to Mason County. The remainder of the monies collected under this ordinance shall be distributed to the cities and towns within Mason County, ratably based on population as last determined by the Office of Financial Management. In making the distribution based on population, Mason County shall receive that proportion that the unincorporated population of the county bears to the total population of the county and the cities and towns shall receive that proportion the city or town incorporated population bears to the total county population.

**USE OF TAX.** Monies received from this tax shall be used by Mason County, and the cities and towns within Mason County exclusively for criminal justice purposes as defined in RCW 82.14.340 and shall not be used to replace or supplant existing funding.

**INSPECTION OF RECORDS.** Mason County hereby consents to the inspection of such records as are necessary to qualify the county by the Department of Revenues, pursuant to RCW 82.32.330.

ATTACHMENT A  
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**AUTHORIZING EXECUTION OF CONTRACT FOR ADMINISTRATION.** The Chairperson of the Board of County Commissioners of Mason County, or a majority of the board, is hereby authorized to enter into a contract with the Department of Revenue for the administration and collection of this tax.

**REFERENDUM PROCEDURE.** This ordinance shall be subject to the referendum procedure set forth in RCW 82.14.036. The Mason County Auditor is the designated filing officer.

**VIOLATION/PENALTY.** Any seller who fails or refuses to collect the tax as required with the intent to violate the provisions of this chapter or to gain some advantage or benefit, either direct or indirect, and any buyer who refuses to pay any tax due under this chapter shall be guilty of a misdemeanor.

**EFFECTIVE DATE.** This ordinance shall take effect January 1, 1994.

**SEVERABILITY.** 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.

AGREEMENT FOR STATE ADMINISTRATION OF LOCAL  
SALES AND USE TAX

THIS AGREEMENT, made and entered into by and between Mason County and the State of Washington, Department of Revenue,

WITNESSETH:

WHEREAS, The Legislature of the State of Washington has by chapter 21, Laws of 1993, sp. sess. added a new section to RCW 82.14, authorizing certain counties to impose a local sales and use tax to be expended exclusively for criminal justice purposes, and

WHEREAS, it is provided in RCW 82.14.050 that any city or county imposing a sales and use tax by ordinance or resolution shall contract with the Department for the administration and collection of said taxes, and

WHEREAS, the County has by resolution or ordinance, copy attached hereto, elected to fix and impose a sales and use tax commencing January 1, 1994 and to contract with the Department for collection of the tax;

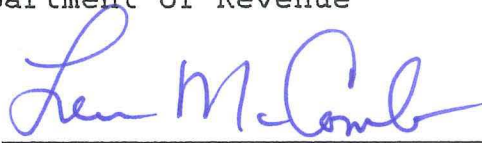
NOW, THEREFORE, pursuant to RCW 82.14.050, the parties hereto agree as follows:

1. The Department shall exclusively perform all functions incident to the administration and collection of the taxes imposed by said ordinance or resolution, other than criminal prosecutions.
2. The Department shall retain from the taxes so collected the amount of one and one half per cent (1.5%) thereof as expenses of administration and collection.
3. The remainder of said taxes so collected shall be deposited by the Department in the Local Sales and Use Tax Revolving Fund under the custody of the State Treasurer and shall be distributed as provided in RCW 82.14 and all other appropriate statutes.
4. In carrying out its administration and collection duties hereunder, the Department shall, insofar as the same are applicable, apply the administrative provisions contained in chapters 82.03, 82.08, 82.12, 82.32 RCW and the Department's rules and regulations promulgated pursuant to RCW 82.08.060 and 82.32.300, as the same exist or may hereafter be amended.

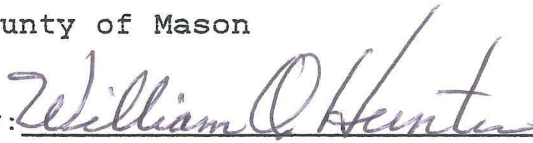
The Department shall adopt additional rules and regulations, in accordance with the State Administrative Procedure Act, to facilitate the administration and collection of the local taxes as it may deem necessary or desirable.

5. The Department shall perform its duties hereunder so that as far as possible the local sales and use tax adopted and levied by the County shall be administered and collected uniformly with the state's sales and use taxes and with other local sales and use taxes.
6. The County shall have the right from time to time to examine the records of the Department as they concern the taxpayers subject to the aforementioned ordinance.
7. To the extent that information available to the Department is not sufficient to determine the proper allocation of any amount of the local sales and use taxes, allocation shall be made in accordance with ratios reflected in the distribution of other amounts of local sales and use taxes to those recipients, any of which the department determines might be entitled to the allocation if sufficient information were available.
8. The allocation of local sales and use tax collections will be made by the Department to the State Treasurer within thirty (30) days after the close of the first monthly period for which the tax is imposed and thereafter on a monthly basis.
9. All refunds and credits for local sales and use taxes made by the Department shall be charged to the County.
10. This agreement shall take effect January 1, 1994 and shall thereafter be automatically renewed on December 31 of each year unless one of the parties gives written notice of termination on or before November 1 of each such year.

State of Washington  
Department of Revenue

By:   
Director

County of Mason

By:   
12/14/93