

ORDINANCE NO. 2018-0375

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF SPOKANE COUNTY, WASHINGTON, RENEWING THE IMPOSITION OF AN ADDITIONAL ONE-TENTH OF ONE PERCENT SALES AND USE TAX COMMENCING OCTOBER 1, 2018 AND TERMINATING DECEMBER 31, 2028, THE MONEYS RECEIVED THERE FROM TO BE USED SOLELY FOR EMERGENCY COMMUNICATION SYSTEMS AND FACILITIES TO INCLUDE EQUIPMENT, CRIME CHECK AND THE REVERSE EMERGENCY NOTIFICATION SYSTEM; PROVIDING FOR THE COLLECTION OF SUCH TAX; ESTABLISHING PENALTIES IN CONJUNCTION THEREWITH; AND PROVIDING FOR OTHER MATTERS PROPERLY RELATING THERETO.

BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF SPOKANE COUNTY, WASHINGTON, as follows:

SECTION NO. 1: IMPOSITION

There is imposed a sale or use tax, as the case may be, as authorized by RCW 82.14.420, upon the occurrence of any taxable event within the Spokane County, Washington. The tax authorized in this section is in addition to any other taxes authorized by law and shall be collected from those persons who are taxable by the State of Washington under RCW chapters 82.08 and 82.12 upon the occurrence of any taxable event within Spokane County, Washington.

SECTION NO. 2: RATE

The rate of tax imposed by Section No. 1 shall be one-tenth of one percent 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 NO. 3: ADMINISTRATION/COLLECTION

The administration and collection of the tax imposed by this Ordinance shall be in accordance with the provisions of RCW 82.32.300 and chapters 82.08 and 82.12 RCW. The Washington State Department of Revenue shall perform the collection and distribution of the tax on behalf of Spokane County.

SECTION NO. 4: INSPECTION

The County of Spokane consents to the inspection of such records as are deemed necessary to qualify the County for inspection of records by the Washington State Department of Revenue pursuant to RCW 82.32.330.

SECTION NO. 5: CONTRACT WITH STATE FOR ADMINISTRATION

The Chairman of the Board of County Commissioners of Spokane County or a majority of the Board is authorized to enter into contract(s), at other than an open meeting, with the Washington State Department of Revenue for the administration of the tax imposed pursuant to this Ordinance.

SECTION NO. 6: VIOLATION/PENALTIES

Any person who fails or refuses to collect the tax as required under the terms of this Ordinance with the intent to violate the provisions of this Ordinance or to gain some advantage or benefit, either directly or indirectly, and any buyer who refuses to pay any tax due under this Ordinance, shall be guilty of a misdemeanor, and upon conviction thereof, shall be punished by imprisonment in the County jail for a maximum term fixed by the court of not more than ninety (90) days, or by a fine in the amount fixed by the court of not more than \$1,000.00 or by both such imprisonment and fine. Provided, however, the penalty provided for under the terms of this Section shall be in addition to any other provisions provided for in chapters 82.08 and 82.14 RCW.

SECTION NO. 7: EFFECTIVE DATE

This Ordinance shall take effect at 12:01 a.m., October 1, 2018, and automatically terminate on midnight on December 31, 2028.

SECTION NO. 8: USE OF MONEYS COLLECTED

Moneys received from the tax imposed under this Ordinance shall be used solely for the purpose of providing funds for costs associated with design, acquisition, construction, equipping, operating, maintaining, remodeling, repairing, reequipping, improvement and financing of emergency communication systems and facilities, to include equipment, crime check and the reverse emergency notification system, all as provided for in RCW 82.14.420.

SECTION NO. 9: SEVERABILITY

If any part or provision of this Ordinance, or its application to any person or circumstance is held invalid, it is the intent of the Board of County Commissioners of Spokane County that the remainder of this Ordinance or its application of the provisions to other persons or circumstances is not affected.

PASSED AND ADOPTED this _____ day of _____, 2018.

BOARD OF COUNTY COMMISSIONERS
OF SPOKANE COUNTY, WASHINGTON

JOSH KERNS, Chair

ATTEST:

MARY KUNEY, Vice Chair

Ginna Vasquez
Clerk of the Board

AL FRENCH, Commissioner