

**GRAYS HARBOR COUNTY ORDINANCE NO. 446**

AN ORDINANCE adding a new chapter to Title 3 of the county code to impose an additional sales and use tax to be used for the purpose of public safety services.

WHEREAS, RCW 82.14.450 authorizes the Grays Harbor County legislative authority to submit a proposition to voters at a primary or general election that would authorize sales and use tax at the rate of up to three-tenths of one percent (0.3%) to be collected throughout Grays Harbor County; and

WHEREAS, the Board has determined that such a sales and use tax at the rate of three-tenths of one percent (0.3%) would be appropriate to fund retention, maintenance and improvements of some public services; and

WHEREAS, the Board adopted Resolution No. 2016-053 submitting a ballot proposal to the voters of Grays Harbor County on August 2, 2016 to authorize, fix, and impose a sales and use tax in addition to any other taxes authorized by law solely for the purpose of providing for criminal justice, fire protection, and general government public services; and

WHEREAS, the voters of Grays Harbor County duly approved and passed the ballot proposition to authorize, fix, and impose such a sales and use tax as herein above described,

BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF GRAYS HARBOR COUNTY, there is hereby added to Title 3 of the Grays Harbor County Code a new chapter, Sales and Use Tax for Public Safety Services, to read as follows:

SECTION 1. Imposition of tax. Pursuant to RCW 82.14.450, there is hereby imposed a sales and use tax, as the case may be, upon any taxable event as defined in chapters 82.08 and 82.12 RCW, occurring within Grays Harbor County. The tax shall be imposed upon and collected from those persons who are taxable by the state under chapters 82.08 and 82.12 RCW. This tax shall be in addition to any other sales and use tax imposed by the state and/or the county.

SECTION 2. Tax rate and applicability. The rate of tax shall equal three-tenths of one percent of the selling price or value of the article used, as the case may be.

SECTION 3. Administration and collection. The tax imposed by this chapter shall be administered and collected in accordance with RCW 82.14.050. The chair of the board of county commissioners is hereby authorized to and directed to execute any contracts with the state department of revenue that may be necessary to provide for the administration or collection of the tax.

SECTION 4. Establishment of public safety sales tax fund. There is hereby created the public safety sales tax fund. Monies collected pursuant to this chapter shall be deposited in this fund by the county treasurer. The fund balance may be invested by the treasurer and any interest earned shall be deposited in this fund as well.

SECTION 5. Use of funds. Monies deposited in the public safety sales tax fund shall be used solely for the purposes authorized by RCW 82.14.450 including criminal justice purposes, fire protection services, or both, as well as improvement of other public services for the citizens of Grays Harbor County.

SECTION 6. Administration of fund. The fund shall be administered by the board of county commissioners and budget director in accordance with the provisions of chapter 82.14 RCW and sections cited therein.

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

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ADOPTED THIS 26 day of August, 2019.

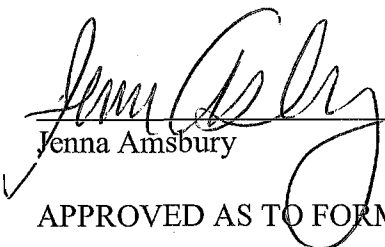
BOARD OF COMMISSIONERS  
GRAYS HARBOR COUNTY

  
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Randy Ross, Chair, Commissioner

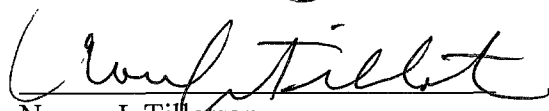
  
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Wes Cormier, Commissioner

  
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Vickie L. Raines, Commissioner

CLERK OF THE BOARD

  
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Jenna Amsbury

APPROVED AS TO FORM:

  
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Norma J. Tilletson  
Chief Civil Deputy Prosecuting Attorney

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