

ORDINANCE NO. 20-84

LOCAL SALES TAX

COUNTY OF MASON

AN ORDINANCE IMPOSING A SALES OR USE TAX UPON AND TO BE COLLECTED FROM THOSE PERSONS FROM WHOM THE STATE SALES OR USE TAX IS COLLECTED, FIXING THE RATE OF TAX, PROVIDING FOR THE ADMINISTRATION AND COLLECTION THEREOF, CONSENTING TO THE INSPECTION OF RECORDS.

BE IT ORDAINED BY THE COUNTY COMMISSIONERS OF MASON COUNTY AS FOLLOWS:

SECTION 1

IMPOSITION OF SALES - USE TAX

There is hereby imposed a sales or use tax, as the case may be as authorized by RCW 82.14.030(2), upon every taxable event, as defined in RCW 82.14.020, occurring within the County of Mason. The tax shall be imposed upon and collected from those persons from whom the state sales tax or use tax is collected pursuant to Chapters 82.08 and 82.12 RCW.

SECTION 2

RATE OF TAX IMPOSED

The rate of the tax imposed by Section 1 of this ordinance shall be .005 (.5%) of the selling price or value of the article used, as the case may be.

SECTION 3

ADMINISTRATION AND COLLECTION OF TAX

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

SECTION 4

CONSENT TO INSPECTION OF RECORDS

The County of Mason 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.

SECTION 5

AUTHORIZING EXECUTION OF CONTRACT FOR ADMINISTRATION

The County Commissioners are hereby authorized to enter into a contract with the Department of Revenue for the administration of this tax.

SECTION 6

REFERENDUM PROCEDURE

This ordinance shall be subject to a referendum procedure. Any referendum petition to repeal this ordinance or alter the rate of the tax authorized by this ordinance shall be filed with the Auditor within seven days of passage of this ordinance. The Auditor within ten days shall then confer with the petitioner concerning form and style of the petition, issue an identification number for the petition, and write a ballot title for the measure. The ballot title shall be posed as a question so that an affirmative answer to the question and an affirmative vote on the measure will result in the tax or tax rate increase being imposed and a negative answer to the question and a negative vote on the measure will result in the tax or tax rate increase not being imposed. The petitioner shall be notified of the identification number and ballot title within this ten-day period.

After notification, the petitioner shall have thirty days in which to secure on petition forms the signatures of not less than fifteen percent of the registered voters of the County, and to file the signed petitions with the Auditor. Each petition form shall contain the ballot title and the full text of the measure to be referred. The Auditor shall verify the sufficiency of the signatures on the petitions. If sufficient valid signatures are properly submitted, the Auditor shall submit the referendum measure to the County voters at a general or special election held on one of the dates provided in RCW 29.13.010 as determined by the County Commissioners. This election shall not take place later than one hundred twenty days after the signed petition has been filed with the Auditor.

SECTION 7
ADVISORY VOTE

The results of a referendum per Section 6 above will be binding. If there has been no such referendum, the proposition whether or not the County will continue the sales tax will be placed on the September primary ballot for an advisory vote.

SECTION 8
SEVERABILITY

If any 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.

SECTION 9
EFFECTIVE DATE

This ordinance shall take effect April 1st, 1984.

PASSED by the County Commissioners of Mason County the 5th day of December, 1983.

BOARD OF COUNTY COMMISSIONERS
MASON COUNTY, WASHINGTON

William O. Hunter
Chairman

Ed Johnston
Commissioner

Annette S. McLee
Commissioner

ATTEST:

Rebecca S. Jocher
Clerk of the Board

APPROVED AS TO FORM:

John B. ... DPA
Deputy Prosecutor