

RESOLUTION NO. 115-86

LOCAL SALES AND USE TAX

COUNTY OF MASON

A RESOLUTION IMPOSING A SALES OR USE TAX TO BE COLLECTED FROM THOSE PERSONS FROM WHOM THE STATE SALES OR USE TAX IS COLLECTED.

WHEREAS, RCW 82.14.030(2) authorized the imposition of a sales and use tax by the counties of this state in addition to the tax authorized by RCW 82.14.030(1); and,

WHEREAS, Mason County has heretofore enjoyed sufficient revenue from other sources to provide mandated services to the people of Mason County; and,

WHEREAS, the withdrawal of Federal Revenue Sharing Funds from County revenues and the decline of other revenues threatens the ability of the County to provide such services;

NOW, THEREFORE, IT IS HEREBY RESOLVED THAT:

SECTION 1

IMPOSITION OF SALES - USE TAX

In addition to the 0.5% sales or use tax imposed by Mason County Ordinance 92 (1970) as authorized by RCW 82.14.030(1), 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; provided, however that there shall be allowed against the tax imposed by this Resolution 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; and provided further that, if the tax imposed by this Resolution is equal or greater than such city rate, the County shall receive fifteen percent (15%) of the city tax.

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 resolution shall be subject to the referendum procedure specified by RCW 82.14.036. The "filing officer" referred to therein shall be the Mason County Auditor.

SECTION 7

SEVERABILITY

If any provision of this resolution 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 8

EFFECTIVE DATE

This ordinance shall take effect January 1st, 1987.

PASSED by the County Commissioners of Mason County the 5th day of December, 1986.

BOARD OF COUNTY COMMISSIONERS
MASON COUNTY, WASHINGTON


Chairperson McGee

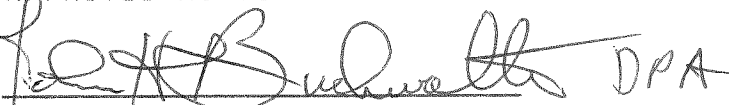

Commissioner Eager


Commissioner Gibson

ATTEST:


Clerk of the Board

APPROVED AS TO FORM:

 DPA
Deputy Prosecutor