

ORDINANCE NO. 2020-006
AN ORDINANCE CREATING A NEW CHAPTER IN KITTITAS COUNTY CODE
REGARDING
A SALES AND USE TAX FOR AFFORDABLE AND SUPPORTIVE
HOUSING IN ACCORDANCE WITH SUBSTITUTE HOUSE
BILL 1406 (CHAPTER 338, LAWS OF 2019)

WHEREAS, on July 21 2020 the Board of County Commissioners for Kittitas County adopted Ordinance 2020-004 as required as the final local legislative act required under Substitute House Bill 1406:(Chapter 338, Laws of 2019); and

WHEREAS, The Board of County Commissioner for Kittitas County, in an effort to enhance notice of this tax measure, desire to memorialize its provisions in Kittitas County Code.

NOW, THEREFORE, BE IT ORDAINED, BY THE BOARD OF COUNTY COMMISSIONERS OF KITTITAS COUNTY, WASHINGTON, THAT: A new chapter in the Kittitas County Code (Ch. 3.07 KCC) shall be created to read as follows:

3.07-Sales and Use Tax for Affordable and Supportive Housing

3.07.010. Tax Imposed

There is hereby imposed by this ordinance the maximum capacity of the sales and use tax (.0146 percent) authorized by SHB 1406 in Kittitas County. For unincorporated Kittitas County, and the cities of Kittitas, Roslyn, Cle Elum, and South Cle Elum, which do not intend on levying their portion of the sales and use tax, the maximum capacity is .0146 percent. The city of Ellensburg is already levying the maximum tax, and so the County will levy none for qualifying events within the city limits.

3.07.020. Applicability of Tax

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. The rate of tax imposed by this ordinance shall be applied to the selling price in the case of a sales tax or the value of the article used in the case of a use tax.

3.07.030. Administration and Collection

The tax imposed by this ordinance shall be administered and collected in accordance with Chapter 82.14.050 RCW. The Chair of the Board of the Kittitas County Commissioners is hereby authorized to, and directed to, execute and sign contracts with the Washington State Department of Revenue that may be necessary to provide for the administration or collection of the tax. The Budget and Finance Manager will submit a copy of the approved ordinance to the Department of Revenue.

3.07.040. Use of Funds

Monies collected shall be used for allowable expenditures authorized by 82.14 RCW as amended by Substitute House Bill 1406, now codified under RCW 82.14.540.

3.07.050. Administration of Fund

The funds will be collected and accounted for separately in the Fund #112 Affordable Housing as established by the County Auditor and shall be administrated by the Board of County Commissioners.

3.07.060. Effective Date

This ordinance is effective July 21, 2020.

3.07.070. 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 person or circumstances is not affected.

GE IT FURTHER ORDAINED THAT the Kittitas County IT Department shall update and amend the County's website accordingly and that any scrivener's errors shall be fixed at the direction of the Prosecuting Attorney's Office without need for further board action or consultation.

PASSED by the following vote this 15th day of September, 2020 by the Board of Kittitas County Commissioners meeting in regular session at Ellensburg, Washington then signed by its membership and attested to by its Clerk in authorization of such passage:


APPROVED AS TO FORM

BOARD OF COUNTY COMMISSIONERS
KITTITAS COUNTY, WASHINGTON

Deputy Prosecutor/Prosecutor
WSBA #



Commissioner



Commissioner



Commissioner

