

An ORDINANCE for the Town Of Yacolt, imposing an additional one-tenth of one per cent sales and use tax as as authorized by R.C.W. 82.14.030, providing for an effective date, and providing for a referendum procedure.

WHEREAS, SECTION 82.14.030 of the Revised Code of Washington authorizes and makes provision for the imposition of an additional sales and use tax at the rate of one-tenth of one percent, and

WHEREAS, the Town council finds that it would be in the best interest of the TOWN OF YACOLT to impose the tax authorized by said statute, now, therefore:

THE TOWN COUNCIL OF THE TOWN OF YACOLT, WASHINGTON, DO ORDAIN AS FOLLOWS:

I.

3.24.070--Imposition of Additional Tax

In addition to the tax imposed by Section 3.24.010 of this Chapter, there is imposed an additional sales or use tax, as the case may be, upon the same taxable events upon which the tax imposed under Section 3.24.010 of this Chapter is levied, and as specifically authorized by R.C.W. 82.14.030.

II.

THEREFORE TO READ AS FOLLOWS:

3.24.080--Rate

The rate of tax imposed by Section 3.24.070 of this Chapter, which shall be in addition to the rate of the tax imposed by Section 3.24.020, 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): provided, however, that in the event Clark County shall impose a sales and use tax pursuant to R.C.W. 82.14.030 (2) at a rate equal to or greater than the rate imposed under this subsection, then the County shall receive fifteen percent of the City tax; and provided further, that in the event that Clark County shall impose a sales and use tax pursuant to R.C.W. 82.14.030 (2) which is less than the rate imposed under this Section, then the County shall receive that amount of revenue from the City Tax equal to fifteen percent of the rate of tax imposed by the County.

III.

If any portion of this ordinance or its application to any person or circumstance is held invalid, the remainder of the ordinance or the application of the provision to other persons or circumstances shall not be effected.

IV.

This Ordinance shall be in full force and effect five (5) days from and after its passage and publication according to law, provided, however, that the effective date for imposition of the additional local sales and use tax herein established shall be April 1, 1984.

V.

This Ordinance shall be subject to the approval or rejection by the voters of the Town of Yacolt, provided a petition requesting that this Ordinance be put to a vote by the citizens of this Town is filed with the City Clerk within seven (7) days of the passage of this Ordinance, and provided further that the petition complies with the procedures set forth in Section 2 of Chapter 99, Laws of 1983 of the State of Washington (R.C.W. 82.14.036).

Passed by the Council and Approved by the Mayor this-----day of 6 March 1984.

MAYOR Jim Worthington

ATTEST Irene Christiansen

AYES: H. Johnson, G. Madison, C. Hollenbeak, M. Bell and P. Grooms

NAYS: None

ABSENT: None