



CO00028345

RECEIVED
SNOHOMISH COUNTY
EXECUTIVE OFFICE

COUNTY COUNCIL
SNOHOMISH COUNTY, WASHINGTON

MAY 22 1985 525

AMENDED

W.T. _____ G.L. _____
J.C. _____ J.M. _____
_____ V.L. _____

ORDINANCE NO. 85-047
RELATING TO
TAXATION

BE IT ORDAINED:

Section 1. That sections 4.24.035 and 4.24.045 of the Snohomish County Code as adopted by Ordinance 82-041 on May 6, 1982 are repealed.

Section 2. It is hereby acknowledged that section 4.24.025 of the Snohomish County Code as adopted by Ordinance 82-041 on May 6, 1982 was repealed by initiative on November 17, 1982.

Section 3. That a new section 4.24.026 is added to the Snohomish County Code to read as follows:

4.24.026 Additional tax. Pursuant to RCW 82.14.030(2) there is hereby imposed an additional sales and use tax to be collected upon the same taxable events upon which the tax provided by SCC 4.24.005 is levied, such tax to be collectible from those persons who are taxable by the state pursuant to chapters 82.08 and 82.12 RCW upon the occurrence of any such taxable event within the county. The rate of such additional tax imposed by the county shall be five-tenths of one percent of the selling price (in the case of a sales tax) or value of the article used (in the case of use tax). In the event a city within Snohomish county imposes a sales or use tax under RCW 82.02.030(2), the county shall receive fifteen percent of the city tax.

Section 4. That a new section 4.24.036 is added to the Snohomish County Code to read as follows:

4.24.036 City sales and use tax credit--Additional tax. In accordance with RCW 82.02.040 a credit shall be allowed against the tax imposed by SCC 4.24.026 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 the tax imposed by the county under SCC 4.24.026.

Section 5. The effective date of this ordinance shall be as provided by Section 2.110 of the Snohomish County Charter. The tax imposed by section 3 of this ordinance shall be in effect and shall be collected on and after January 1, 1986.

PASSED this 21st day of May, 1985.

SNOHOMISH COUNTY COUNCIL
Snohomish County, Washington

ATTEST:

Sheila McCallister
Clerk of the Council, *asst.*

Bruce Agnew
Chairperson

Approved as to form:

Deputy Prosecuting Attorney

- () APPROVED
() VETOED
() EMERGENCY

DATE: 5-27-85

[Signature]
County Executive

ATTEST:

Linda M. Crea

*Approved as to form
Ed. [unclear]
Dep. [unclear]*