

SNOHOMISH COUNTY COUNCIL

SNOHOMISH COUNTY, WASHINGTON

ORDINANCE NO. 90-143



AN ORDINANCE of the Snohomish County Council Amending Chapter 4.24 of the Snohomish County Code by Adding New Sections, Establishing Procedures for the Collection and Distribution of the Law and Justice Sales and Use Tax.

WHEREAS, the Washington State Legislature, through Chapter 1, Section 901, 1990 Laws of Washington, Second Extraordinary Session, adopted emergency legislation authorizing the collection of an additional Sales and Use Tax of one-tenth (1/10th) of one (1%) percent of the selling price or value for criminal justice purposes upon approval by a majority of persons voting upon an authorizing proposition to the voters; and

NOW, THEREFORE, BE IT ORDAINED by the council of Snohomish county:

Section 1. Snohomish County Code Chapter 4.24 is hereby amended by adding the additional new sections as set forth below, provided that a majority of persons vote to authorize the law and justice sales and use tax proposition on September 18, 1990:

SALES AND USE TAX

New Sections:

- | | |
|----------|--|
| 4.24.110 | Additional Tax for Criminal Justice - Imposition - Collection. |
| 4.24.120 | Additional Tax for Criminal Justice Tax - rate. |
| 4.24.130 | Additional Tax for Criminal Justice - Administration -Violations. |
| 4.24.140 | Additional Tax for Criminal Justice Purposes - Distribution - Purpose. |

Section 2. NEW SECTION 4.24.110 Additional Tax for Criminal Justice - Imposition - Collection. Pursuant to the authority granted by and pursuant to the terms of Chapter 1, Section 901, 1990 Laws of Washington, Second Extraordinary Session, there shall be fixed and imposed an additional Sales and Use Tax as the case may be, for criminal justice purposes, upon every taxable event as defined in chapter 82.08 and chapter 82.12 RCW within the county. The tax shall be imposed and collected pursuant to chapters 82.08 and 82.12 RCW.

Section 3. NEW SECTION 4.24.120 Additional Tax for Criminal Justice Tax - Rate. The rate of tax imposed by SCC 4.28.110 shall be one-tenth (1/10th) of One percent (1%) of the selling price (in the case of sales tax) or value of the article (in the case of the use tax).

Section 4. NEW SECTION 4.24.130 Additional Tax for Criminal Justice - Administration - Violations. The provisions of SCC 4.24.055 apply to the additional tax imposed by SCC 4.24.110.

Section 5. NEW SECTION 4.24.140 Additional Tax for Criminal Justice Purposes - Distribution - Purpose. Pursuant to Chapter 1, Section 901 1990 Laws of Washington, Second Extraordinary Session, the tax collected pursuant to SCC 4.24.110 shall be distributed as follows:

- 1A. Ten (10%) percent to the county.
- 2B. The remainder shall be distributed to the county and to the cities within the county rateably based upon population as determined by the office of financial management. In making the distribution based on population, the county shall receive that portion that the unincorporated population of the county bears to the total population of the county and each city shall receive that portion that the city incorporated population bears to the total county population.

Money distributed pursuant to this section shall be expended exclusively for criminal justice purposes and shall not be used to replace or supplant existing funding.

Section 6. If the law and justice sales and use tax is approved by the voters on September 18, 1990, the effective date of this ordinance shall be November 1, 1990.

APPROVED this 21st day of September, 1990.

SNOHOMISH COUNTY COUNCIL
SNOHOMISH COUNTY, WASHINGTON



ATTEST:

Julie VanCleve
Asst. Clerk of the Council

Approved as to Form:

[Signature]
Deputy Prosecuting Attorney

(<input checked="" type="checkbox"/>)	APPROVED
(<input type="checkbox"/>)	VETOED
(<input type="checkbox"/>)	EMERGENCY

Date: September 26, 1990.

William D. Tucker
Executive

PUBLISHED _____ and _____

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