

BOARD OF YAKIMA COUNTY COMMISSIONERS

**AN ORDINANCE ADOPTING LEGIS-)
LATION TO AUTHORIZE A SALES)
AND USE TAX FOR AFFORDABLE)
AND SUPPORTIVE HOUSING IN)
ACCORDANCE WITH SUBSTITUTE)
HOUSE BILL 1406 (CHAPTER 338,)
LAWS OF 2019) AND OTHER)
MATTERS RELATED THERETO)**

ORDINANCE 6 - 2019

WHEREAS, in the 2019 Regular Session, the Washington State Legislature approved, and the Governor signed, Substitute House Bill 1406 (Chapter 338, Laws of 2019) ("SHB 1406"); and

WHEREAS, SHB 1406 authorizes the governing body of a city or county to impose a local sales and use tax for the acquisition, construction or rehabilitation of affordable housing or facilities providing supportive housing, and for the operations and maintenance costs of affordable or supportive housing, and, if eligible, for providing rental assistance to tenants; and

WHEREAS, Yakima County has determined that imposing the sales and use tax to address this need will benefit its citizens; and

WHEREAS, this tax is not a new tax, rather the tax will be deducted from the amount of tax otherwise required to be collected or paid to the Department of Revenue under Chapters 82.08 or 82.12 RCW and will represent an additional source of funding to address housing needs in Yakima County; and

WHEREAS, the tax must be used to assist persons whose income is at or below sixty percent of Yakima County's median income; and

WHEREAS, in order for Yakima County to impose the tax, the County first adopted Resolution No. 243-2019 declaring the County's intent to levy a portion of the State's sales tax within six months of the effective date of the SHB 1406, and

WHEREAS, within twelve months of the effective date of SHB 1406, the governing body must adopt legislation authorizing the maximum capacity of the tax; and

WHEREAS, Yakima County currently levies a “qualifying local tax,” and

WHEREAS, the Yakima County Board of Commissioners now desires to adopt legislation imposing a local sales and use tax as authorized by SHB 1406 as set forth herein;

NOW, THEREFORE, BE IT ORDAINED, by the Board of Yakima County Commissioners as follows:

Section 1. Tax Imposed

There is hereby imposed by this ordinance a sales and use tax on every taxable event as defined in RCW 82.14.020, occurring within the unincorporated area of Yakima County and within the limits of any non-participating city that is located within the County. The rate of the tax hereby imposed shall be 0.0146 of the selling price or the value of the article used, as the case may be.

Section 2. 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.

Section 3. Affordable and Supportive Housing Sales Tax Credit – Deduction

The tax imposed under this ordinance must be deducted from the amount of tax otherwise required to be collected or paid to the Department of Revenue under Chapters 82.08 or 82.12 RCW.

Section 4. 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 Yakima 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.

Section 5. Use of Funds.

Monies collected under this ordinance shall be used for allowable expenditures authorized by Chapter 82.14 RCW as amended by Substitute House Bill 1406.

Section 6. Effective Date.

This ordinance is effective the date of signing.

Section 7. Expiration

The tax imposed by this ordinance expires 20 years after the date on which the tax is first imposed.

Section 8. 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.

The Clerk of the Board is directed to transmit a copy of this Ordinance to the County Auditor and Treasurer.

Done this 27th day of August 2019

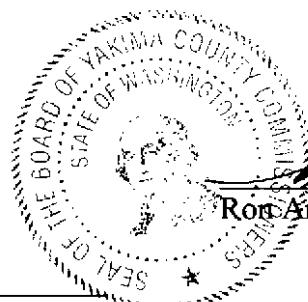


Attest: Melissa Paul
Clerk of the Board

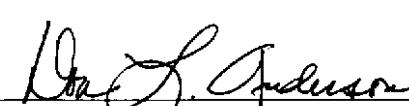


Michael D. Leita, Chairman

Approved as to form:



Ron Anderson, Commissioner



Deputy Prosecuting Attorney

Norm Childress, Commissioner

*Constituting the Board of County Commissioners for Yakima
County, Washington*

