



**MEMORANDUM**

**TO:** Jack Louws, County Executive  
**FROM:** Regina A. Delahunt, Director  
**DATE:** August 27, 2019  
**SUBJECT:** **Proposed Amendment to WCC 8.13, *Solid Waste Disposal District*,  
Regarding the Solid Waste Excise Privilege Tax**

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Please find attached a proposed amendment to WCC 8.13, *Solid Waste Disposal District*, regarding the Solid Waste Excise Privilege Tax for review and introduction for public hearing.

Background and Purpose

In 1997, to fund solid waste management statutory obligations and programmatic requirements, Ordinance 97-41 amended WCC 8.13.030, *Excise privilege tax levied*, and implemented a solid waste excise tax, currently established at \$8.50 per ton, excluding recyclable materials, to be levied against solid waste collection companies. Because solid waste cannot be weighed curbside during pickup each time for each customer, the solid waste collection companies worked with the County to establish a percent of invoice fee, as a 'reasonable estimate,' to charge each customer. Because of differences in rate structures and customer base, each collection company charges a different percent, and it is not apparent that taxes collected exactly equal taxes remitted. Since the solid waste excise tax is included on each collection companies approved Washington Utilities and Transportation Commission (WUTC) tariff, as a housekeeping issue, WUTC has requested that the excise tax be reviewed to address this issue.

Recommendation

As unanimously approved by both the *Whatcom County Solid Waste Advisory Committee* and the *Whatcom County Solid Waste Executive Committee*, it is the staff recommendation that WCC 8.13.030, *Excise privilege tax levied* be amended to implement a revenue neutral conversion of the tax, for solid waste collection companies, from \$8.50 per ton to 3.3% of invoice, thus ensuring that taxes collected exactly equal taxes remitted.

Please call Jeff Hegedus at x6044 if there are any questions. Thank you.

Encl.

