

PROPOSED BY: EXECUTIVE
INTRODUCED: FEBRUARY 6, 2024

ORDINANCE NO. _____

**ESTABLISHING WHATCOM COUNTY CODE CHAPTER 3.39 PUBLIC HEALTH, SAFETY,
AND JUSTICE FACILITIES AND SERVICES SALES AND USE TAX**

WHEREAS, on January 9th, 2024, the Whatcom County Council adopted Ordinance 2024-001 adopting two-tenths of one-percent sales and use tax for the purpose of funding public health, safety, and justice facilities and services, including a new county jail, behavioral health, supportive housing, public safety, and criminal justice facilities and programs; and

WHEREAS, with the adoption of Ordinance 2024-001 by the Whatcom County Council, the authorized sales and use tax will be collected; and

WHEREAS, the new Whatcom County Code language authorizing the new sales and use tax is outlined in Exhibit A to this ordinance; and

WHEREAS, the Ordinance will bring the Whatcom County Code into conformance with the newly adopted tax.

NOW, THEREFORE, BE IT ORDAINED by the Whatcom County Council that Whatcom County Code Chapter 3.39 Public Health, Safety, and Justice Facilities and Services Sales and Use Tax is hereby established as shown in Exhibit A to this ordinance.

ADOPTED this ____ day of _____, 2024.

ATTEST: WHATCOM COUNTY COUNCIL
WHATCOM COUNTY, WASHINGTON

Dana Brown-Davis, Clerk of the Council Barry Buchanan, Council Chair

APPROVED AS TO FORM: () Approved () Denied

/s/Royce Buckingham approved via email on 2/6/2024/MR

Royce Buckingham, Senior Civil Deputy Satpal Sidhu, County Executive

EXHIBIT A

Whatcom County Code

Chapter 3.39 Public Health, Safety, and Justice Facilities and Services Sales and Use Tax

3.39.010 IMPOSITION OF SALES AND USE TAX.

There is hereby imposed a sales and use tax, as the case may be, as authorized by RCW 82.14.450, upon every taxable event occurring within Whatcom county, except for the retail sales or use of motor vehicles, and the lease of motor vehicles for up to the first 36 months of the lease, are exempt from tax imposed under this section. The tax shall be imposed upon and collected from those persons from whom the sales or use tax is collected pursuant to Chapters 82.08 and 82.12 of the Revised Code of Washington.

3.39.0~~232~~0 RATE OF TAX IMPOSED.

The rate of the tax imposed shall be two-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 the use tax).

3.39.0430 ADMINISTRATION AND COLLECTION OF TAX.

The administration and collection of tax imposed by this ordinance shall be in accordance with the provisions of RCW 82.14.450

3.39.0~~453~~0 DISTRIBUTION.

When distributing moneys collected under this section, the State Treasurer shall distribute 60 percent of the moneys to Whatcom County and 40 percent shall be distributed on a per capita basis to cities in the county.~~When distributing monies collected under this section, the State Treasurer shall distribute on hundred (100) percent of the monies to Whatcom County.~~

3.39.050 FUND ESTABLISHED.

A new Whatcom County fund is hereby established, entitled the New Health, Safety & Justice Facility fund. Tax revenue collected under this Chapter and deposited in this fund shall be used for costs associated with public health, safety, and justice facilities and services, including a new County jail, behavioral health, supportive housing, public safety, and other criminal justice facilities and services in accordance with the Justice Project implementation Plan. This fund shall be administered by the Whatcom County Executive.

3.39.0~~64~~0 USE OF TAX.

Monies received from this tax shall be used by Whatcom County solely for the purpose of providing funds for costs associated with public health, safety, and justice facilities and services, including a new County jail, behavioral health, supportive housing, public safety, and other criminal justice facilities and services in accordance with the Justice Project Implementation Plan, as outlined in Ordinance 2024-001.

3.39.0~~75~~0 INSPECTION OF RECORDS.

Whatcom county hereby consents to the inspection of such records as are necessary to qualify the county by the Department of Revenue, pursuant to RCW 82.32.330.

3.39.0~~86~~0 AUTHORIZING EXECUTION OF CONTRACT FOR ADMINISTRATION.

The Whatcom county Executive is hereby authorized to enter into a contract with the Department of Revenue for the administration and collection of this tax.

3.39.0970 VIOLATION/PENALTY.

Any seller who fails or refuses to collect the tax as required with the intent to violate the provisions of this chapter or to gain some advantage or benefit, either direct or indirect, and any buyer who refuses to pay any tax due under this chapter shall be guilty of a misdemeanor.

3.39.100080 EFFECTIVE DATE.

This ordinance shall take effect January 1, 2024

3.39.090-110 SEVERABILITY.

If any part or 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 persons or circumstances is not affected.