

Exhibit A

Chapter 3.45

AFFORDABLE AND SUPPORTIVE HOUSING SALES AND USE TAX FUND

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3.45.010 Sales and use tax revenue.

Pursuant to RCW 82.14.540, Whatcom County is a participating county that imposes a qualifying sales and use tax, and may retain a portion of the existing “qualifying tax” as defined in Chapter 82.14.540 RCW. The rate at which the tax will be retained is .0146 percent of the taxable retail sales within the county in state fiscal year 2019, the maximum allowable per RCW 82.14.540 for a participating county. This revenue is not a new tax to the citizens of Whatcom County. This amount is calculated by the Department of Revenue and the tax imposed by a county under this legislation expires twenty years after the date on which the tax is first imposed. (Ord. Exh.; Ord. Exh.).

3.45.020 Administration and collection.

The revenue retained by this chapter shall be administered and collected in accordance with RCW [82.14.540](#). The county executive or designee is hereby authorized and directed to execute any contracts with the Washington State Department of Revenue that may be necessary to provide for the administration or collection of the tax. (Ord. Exh.; Ord. Exh.).

3.45.030 Affordable and Supportive Housing Fund.

The Whatcom County treasurer shall deposit moneys collected pursuant to this chapter in the Affordable and Supportive Housing Fund. The treasurer may invest the fund balance and any interest earned shall be deposited into this fund. (Ord. Exh.; Ord. Exh.).

3.45.040 Use of funds.

Moneys deposited into the Affordable and Supportive Housing Fund shall be used solely for the purpose of acquiring, rehabilitating or constructing affordable housing, which may include new units of affordable housing within an existing structure or facilities providing supportive housing services under RCW 71.24.385, or for funding the operations and maintenance costs of new units of affordable or supportive

housing. Funds may also be used for rental assistance throughout Whatcom County as long as the county population remains 400,000 or less. The housing and services provided may only be provided to persons whose income is at or below 60% area median income for Whatcom County. Funds may also be used as otherwise authorized by the laws of the state of Washington as referenced in RCW 82.14.540. (Ord. Exh.; Ord. Exh).

3.45.050 Administration of fund.

The county executive shall administer the Affordable and Supportive Housing Fund with assistance of the Whatcom County Health Department, in accordance with budgetary processes and Whatcom County administrative policies and state statutes. Whatcom County must report annually to the Department of Commerce on the collection and use of the revenue. (Ord. Exh.; Ord. Exh).

3.45.060 Whatcom County Housing Advisory Committee

The Whatcom County Housing Advisory Committee serves in an advisory capacity to the county executive via Whatcom County Health Department on uses of the Affordable and Supportive Housing Fund. The county will facilitate a community-wide housing action plan with support from the committee. Collaborative efforts include convening city partners, collating existing housing plans and identifying common themes and goals. The committee will submit an annual report reflecting priorities, strategies and accomplishments related to this funding source, as well as identification of action steps for the coming year. This report will be submitted to the County Executive and community partners by the committee.

3.45.070 Effective date.

In accordance with the Whatcom County budget cycle, this chapter shall take effect upon passage. Start date for the collection of the tax credit will be determined by the state Department of Revenue. (Ord. Exh.; Ord. Exh).

3.45.080 Severability.

If any provision of this chapter or its application to any person or circumstance is held invalid, the remainder of this chapter or the application of the provisions to other persons or circumstances is not affected. (Ord. Exh.; Ord. Exh).