

PROPOSED BY: _____
INTRODUCTION DATE: _____

ORDINANCE NO. _____

AMENDMENT TO WHATCOM COUNTY CODE (WCC) 8.13, *SOLID WASTE DISPOSAL DISTRICT* REGARDING THE *SOLID WASTE EXCISE PRIVILEGE TAX*

WHEREAS, solid waste management statutory obligations and programmatic requirements such as closed landfill monitoring and maintenance, Disposal of Toxics facility operations, waste reduction and recycling education, illegal dumping and litter control, compliance enforcement and comprehensive planning require adequate funding mechanisms; and,

WHEREAS, 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; and,

WHEREAS, 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 (Exhibit A),' to charge each customer; and,

WHEREAS, 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; and,

WHEREAS, 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; and,

WHEREAS, as unanimously approved by both the *Whatcom County Solid Waste Advisory Committee* and the *Whatcom County Solid Waste Executive Committee*, a percent of invoice rather than per ton tax ensures that taxes collected equal taxes remitted; and,

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WHEREAS, a revenue neutral conversion of the \$8.50 per ton solid waste excise tax to 3.3% of invoice allows program funding at the current rate.

NOW, THEREFORE, BE IT ORDAINED by the Whatcom County Council that WCC 8.13, *Solid Waste Disposal District* is hereby amended as shown in Exhibit B attached hereto.

ADOPTED this ____ day of _____, 2019.

ATTEST:

WHATCOM COUNTY COUNCIL
WHATCOM COUNTY, WASHINGTON

Dana Brown-Davis, Clerk of the Council

Rud Browne, Chair

WHATCOM COUNTY EXECUTIVE
WHATCOM COUNTY, WASHINGTON

APPROVED AS TO FORM:

Civil Deputy Prosecutor

Jack Louws, County Executive

() Approved () Denied

Date Signed: _____