

1 ADOPTED:
2 EFFECTIVE:

3
4 SNOHOMISH COUNTY COUNCIL
5 Snohomish County, Washington

6
7 ORDINANCE NO. 26-031

8
9 RELATING TO THE SNOHOMISH COUNTY TRANSPORTATION BENEFIT DISTRICT;
10 IMPOSING A SALES TAX FOR FINANCING TRANSPORTATION IMPROVEMENTS,
11 CREATING A TRANSPORTATION BENEFIT DISTRICT FUND, AND AMENDING
12 CHAPTER 2.85 SCC
13

14 WHEREAS, the Snohomish County Transportation Benefit District (TBD) for
15 unincorporated Snohomish County was established by the Snohomish County Council
16 Ordinance No. 10-103 in July 2011, pursuant to Chapter 36.73 RCW, and codified as
17 Chapter 2.85 of the Snohomish County Code; and

18
19 WHEREAS, RCW 36.73.065(4)(a)(v) authorizes transportation benefit districts to
20 impose sales and use tax in accordance with RCW 82.14.0455 in an amount not
21 exceeding one-tenth of one percent (0.1%) for a period of ten (10) years upon a majority
22 vote of the governing body of the district for the purpose of financing the transportation
23 improvements of the district; and

24
25 WHEREAS, RCW 82.14.055(1) requires that a local sale and use tax change
26 may take effect (a) no sooner than seventy-five days after the department receives
27 notice of the change and (b) only on the first day of January, April, or July; and

28
29 WHEREAS, the County Council assumed the rights, privileges associated with
30 the establishment of the Snohomish County transportation benefit district with
31 geographical boundaries comprised of the unincorporated limits of the county as they
32 currently exist or as they may exist following future annexations by Ordinance No. 26-
33 _____, on _____, 2026; and

34
35 WHEREAS, the Snohomish County Council has carefully considered the
36 financial needs required to maintain county roads and imposition of a one-tenth of one
37 percent (0.1%) sales and use tax and has determined that the best interests of the
38 county will be served by imposing this tax as authorized by RCW 36.73.065(4)(a)(v) and
39 RCW 82.14.0455;

40
41 NOW, THEREFORE, BE IT ORDAINED:

42
43 Section 1. A new section is added to Chapter 2.85 of the Snohomish County
44 Code to read:

45
46 **2.85.036 Sales and Use Tax.**

1
2 (1) There is hereby fixed and imposed a sales and use tax of one-tenth of one
3 percent.
4

5 (2) The tax authorized in this section is in addition to any other taxes authorized
6 by law and shall be collected from those persons who are taxable by the state under
7 chapters 82.08 and 82.12 RCW, upon the occurrence of any taxable event with the
8 boundaries of the district.
9

10 (3) The tax imposed by this section shall apply for a period of ten (10) years from
11 the date the tax is first collected within the district and shall thereafter cease to be
12 imposed unless renewed with the affirmative vote of the voters voting at an election or a
13 majority vote by the Snohomish county council exercising its authority as the governing
14 body of the district.
15

16 (4) The county executive shall provide notice to the state department of revenue
17 of the change to the local sales and use tax upon the effective date of this ordinance
18 and is authorized and directed to execute any contracts with the state department of
19 revenue that may be necessary to provide for collection and/or administration of the tax.
20
21

22 Section 2. Severability. If any section, subsection, sentence, clause, or phrase of
23 this ordinance or its application to any person or circumstance is held invalid, the
24 remainder of the ordinance or its application to other persons or circumstances is not
25 affected.
26

27 PASSED this ___ day of _____, _____.

28
29 SNOHOMISH COUNTY COUNCIL
30 Snohomish County, Washington
31
32

33 _____
34 Council Chair
35
36
37

38 ATTEST:
39
40
41

42 _____
43 Deputy Clerk of the Council
44
45

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46

() APPROVED
() EMERGENCY
() VETOED

DATE: _____

County Executive

ATTEST:

1
2