

SNOHOMISH COUNTY COUNCIL
Snohomish County, Washington

NOTICE OF ENACTMENT

NOTICE IS HEREBY GIVEN, that on December 15, 2021, the Snohomish County Council approved Ordinance 21-097, which shall be effective December 26, 2021. A summary is as follows:

AMENDED ORDINANCE NO. 21-098

AUTHORIZING A SALES AND USE TAX FOR AFFORDABLE HOUSING AND BEHAVIORAL HEALTH; PROVIDING FOR ADMINISTRATION OF THE TAX

Section 1. A new chapter is added to Title 4 of the Snohomish County Code to read:

Chapter 4.126

SALES AND USE TAX FOR AFFORDABLE HOUSING AND BEHAVIORAL HEALTH

Sections:

- 4.126.010 Imposition of sales and use tax.
- 4.126.020 Rate of tax imposed.
- 4.126.030 Collection and administration.
- 4.126.040 Affordable housing and behavioral health program fund.
- 4.126.050 Use of fund.
- 4.126.060 Reporting responsibilities.
- 4.126.070 City sales and use tax credit.

4.126.010 Imposition of sales and use tax.

Pursuant to RCW 82.14.530, there is hereby imposed a sales and use tax, as the case may be, upon the occurrence of any taxable event as defined in chapters 82.08 and 82.12 RCW within the county. The tax shall be imposed upon and collected from those persons who are taxable by the state under chapters 82.08 and 82.12 RCW. This sales and use tax shall be in addition to any other sales and use tax imposed by the county.

4.126.020 Rate of tax imposed.

The rate of tax imposed by SCC 4.126.010 shall be one-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 a use tax.

4.126.030 Collection and administration.

(1) The tax imposed by SCC 4.126.010 shall be collected and administered in accordance with RCW 82.14.530, and with the provisions of chapters 82.08, 82.12, and 82.14 RCW. The county executive is authorized and directed to execute any contracts with the state department of revenue that may be necessary to provide for collection or administration of the tax.

(2) All revenues from the tax imposed by SCC 4.126.010 shall be deposited into the affordable housing and behavioral health program fund created by SCC 4.126.040.

4.126.040 Affordable housing and behavioral health program fund.

(1) There is hereby created the affordable housing and behavioral health program fund. The resources of the fund shall consist of tax revenues deposited into the fund pursuant to SCC 4.126.030 plus any investment or other income to the fund.

(2) Appropriations of fund resources shall identify specific uses of the fund, which may include programs or services of the human services department or other county departments, provided that such uses must be consistent with SCC 4.126.050.

(3) The director of the human services department shall serve as fund manager and shall have the duties set out in SCC 4.05.050.

4.126.050 Use of fund.

(1) The resources of the affordable housing and behavioral health program fund shall be used solely for the purposes set forth in RCW 82.14.530.

(2) The resources of the fund may be used to supplant existing funding only to the extent allowed in RCW 82.14.530.

(3) The resources of the fund may be used to offset reductions in state or federal funds for the purposes described in RCW 82.14.530(2).

4.126.060 Reporting responsibilities.

The director of the department of human services shall submit quarterly reports and annual summary reports to the county executive and council on programs supported with resources of the fund established by SCC 4.126.040.

4.126.070 City sales and use tax credit.

When a city has imposed a tax under RCW 84.14.530(1)(b) prior to the county's imposition of SCC 4.126.010, there shall be allowed against the tax imposed by SCC 4.126.010 a credit for the full amount of any sales or use tax imposed by a city under RCW 84.14.530(1)(b) upon the same taxable event.

Section 2. Implementation. County offices and agencies shall take all necessary steps to implement this ordinance as soon as possible in accordance with RCW 82.14.055. The clerk of the council shall forthwith transmit a certified copy of this ordinance to the department of revenue of the State of Washington.

Section 3. Plan Creation and Approval. The executive's office shall coordinate with council, cities and community partners on the creation of a final business expenditure plan. Prior to the expenditure of any receipts of the sales and use tax, the plan must be presented to council for consideration of approval by motion.

Copies of the Ordinance: To request copies of the ordinance, please call 425-388-3494, 1-800-562-4367 x3494, TDD 1-800-877-8339; or e-mail Contact.Council@snoco.org. The ordinance is also available on the Council's webpage at <https://snohomishcountywa.gov/2134/Council-Hearings-Calendar> or <https://snohomish.legistar.com>.

Dated this 17th day of December, 2021.



Asst. Clerk of the Council

Publish: December 22, 2021

SUBMIT AFFIDAVIT TO: Council
SUBMIT INVOICE TO: Human Services- 104486