

**CITY OF WHITE SALMON
ORDINANCE NO. 2023-02-1124**

**AN ORDINANCE OF THE CITY OF WHITE SALMON, WA, IMPOSING AN
ADDITIONAL SALES AND USE TAX OF ONE-TENTH OF ONE PERCENT WITHIN
THE BOUNDARIES OF THE WHITE SALMON TRANSPORTATION BENEFIT
DISTRICT FOR THE PURPOSE OF FINANCING COSTS ASSOCIATED WITH
TRANSPORTATION IMPROVEMENTS IN THE DISTRICT IDENTIFIED HEREIN AS
AUTHORIZED BY RCW 36.73.040; ESTABLISHING SEVERABILITY AND AN
EFFECTIVE DATE**

WHEREAS, the City Of White Salmon Transportation Benefit District was established pursuant to RCW 35.21.225 and Chapter 36.73 RCW by the City of White Salmon Ordinance 2022-12-1119 in December 2022; and

WHEREAS, by Ordinance 2023-01-1121, the City of White Salmon assumed the rights, powers, immunities, functions and obligations of the White Salmon Transportation Benefit district, pursuant to Chapter 36.74 RCW allowing for said assumption; and

WHEREAS, the City of White Salmon enacted Ordinance 2022-12-1119 in December 2022, establishing boundaries for the White Salmon Transportation Benefit District which are coterminous with the boundaries of the City of White Salmon City Limits; and

WHEREAS, the City's necessary transportation improvement projects are identified in the city's Six-Year Transportation Improvement Program and will be incorporated in the City's Transportation System Plan (to be adopted in 2023); and

WHEREAS, Ordinance 2022-12-1119 provides that funds generated by the White Salmon Transportation Benefit District shall be used for transportation improvements that construct, reconstruct, preserve, maintain and operated the planned and/or existing transportation infrastructure of the District, consistent with the requirements of RCW 36.73; and

WHEREAS, RCW 36.73.040(3)(a) authorizes transportation benefit districts to impose a sales and use tax subject to the provisions of RCW 36.73.065; and

WHEREAS, RCW 36.73.065(4)(a)(v) authorizes transportation benefit districts to impose a sales and use tax in accordance with RCW 82.14.0455 in amount not exceeding one-tenth of one percent (0.1%) for a period of 10 years upon a majority vote of the governing board of the District for the purpose of financing certain transportation improvements; and

WHEREAS, the City of White Salmon has identified the sales and use tax authorized by RCW 82.14.0455, as well as any other lawful funding sources available to the District pursuant to RCW 36.73.040, as funding sources available to the White Salmon Transportation Benefit District; and

WHEREAS, a sales and use tax will be used for the purpose of acquiring, investing in, constructing, improving, providing, operating, preserving, maintaining and/or funding transportation improvements within the White Salmon Transportation Benefit District, which are coterminous with the City of White Salmon City Limits and which are identified in the City's Six-Year Transportation Improvement Program the City of White Salmon's Transportation System Plan (to be adopted in 2023); and

WHEREAS, a sales and use tax will apply to all persons who shop and thereby use streets and roadways in the City of White Salmon; and

WHEREAS, the City Council of the City of White Salmon has considered this matter during a public meeting of said Council, has given the matter careful review and consideration, and finds that the best interests of the City of White Salmon and the District will be served by the passage of this ordinance;

NOW THEREFORE, THE CITY COUNCIL OF THE CITY OF WHITE SALMON DO ORDAIN AS FOLLOWS:

Section 1. Incorporation of Recitals. The above stated recitals are incorporated as though fully set forth herein.

Section 2. Addition of 0.1% Sales Tax. The City Council, as the governing body of the White Salmon Transportation Benefit District finds that it is in the best interest of the City and the District to impose a sales and use tax of one-tenth of one percent (.001) pursuant to sections 36.73.040(3)(a), 36.73.065(4)(v), and 8214.0455 of the Revised Code of Washington for the purpose of raising revenue to acquire, invest in, construct, improve, provide, operate, preserve, maintain and/or fund transportation improvements in the District, and to impose such sales and use tax. The sales and use tax shall be imposed for a period not exceeding ten (10) years. The tax shall be in addition to any other taxes authorized by law and shall be collected from those persons who are taxable by the state under chapters 82.08 and 82.12 of the Revised Code of Washington, as amended, upon the occurrence of any taxable event within the boundaries of the White Salmon Transportation Benefit District which is conterminous with the City of White Salmon City Limits.

Section 3. Description of Transportation Improvements. The revenues from a sales and use tax may be used to acquire, invest in, construct, improve, provide, operate, preserve, maintain and/or fund the following described transportation improvements:

A. Projects in the District identified in the City of White Salmon's Six-Year Transportation Improvement Program and the City of white Salmon's Transportation System Plan (to be adopted in 2023);

B. Expanded projects identified in accordance with section 36.73.160 of the Revised Code of Washington, as amended.

The cost of all construction, maintenance, preservation, operation, design, engineering, construction management, financial, legal and other consulting services, inspection and testing, administrative and relocation expenses, and other costs incurred in connection with the foregoing described transportation benefit district projects shall be deemed to be part of the transportation improvements.

Section 4. Notice of the Department of Revenue. The Clerk Treasurer is instructed to submit this Ordinance to the Washington Department of Revenue (DOR), and to direct DOR to take all steps necessary to immediately implement and collect the tax imposed by this Ordinance.

Section 5. Severability. If any provision of this ordinance shall be declared by any court of competent jurisdiction to be invalid, then such provision shall be null and void and shall be separable from the remaining provisions and shall in no way affect the validity of the other provisions, or of the imposition or collection of the tax authorized herein.

Section 6. Regulatory Conflicts. All other Ordinances and parts of other Ordinances inconsistent or conflicting with any part of this Ordinance are hereby repealed to the extent of the inconsistency or conflict.

Section 7. Corrections. Upon approval of the City Attorney, the City Clerk Treasurer is authorized to make necessary corrections to this Ordinance, including but not limited to the correction of clerical errors; references to other local, state or federal laws, codes, rules, or regulations; or section/subsection numbers.

Section 8. Effective Date. This ordinance or a summary thereof consisting of the title shall be published in the official newspaper of the city and shall take effect and be in full force five (5) days after publication provided, that the additional sales and use imposed by Section 2 shall apply only to taxable events occurring on and after July 1, 2023.

This ordinance and the sales and use tax imposed herein shall automatically expire without further action of the City Council of the City of White Salmon ten (10) years after the effective date noted above on June 30, 2033.

PASSED in regular session this 15th day of February, 2023.

Marla Keethler, Mayor

Stephanie Porter, Clerk/Treasurer

Approved as to form:

Kenneth B. Woodrich, City Attorney

DRAFT