

# BOARD OF COLUMBIA COUNTY COMMISSIONERS

## Ordinance #09-01

AN ORDINANCE AMENDING A RURAL COUNTY SALES AND USE TAX TO BE CREDITED AGAINST THE STATE TAX FOR THE PURPOSE OF FINANCING PUBLIC FACILITIES; AND PROVIDING FOR AN EFFECTIVE DATE.

Whereas, the Washington State Legislature has provided in Enrolled E2SSB 5557, Laws of 2007, for the imposition of a county sales and use tax for the benefit of rural counties; and

WHEREAS, Columbia County has previously adopted Ordinance #99-01 imposing a sales and use tax pursuant to Chapter 311, Laws of 1999, for the imposition of county sales and use tax in and for the benefit of rural counties, for the purpose of financing public facilities in rural counties totaling 0.08% (eight one-hundredths of one percent); and

WHEREAS, the law now authorizes rural counties to impose a sales and use tax totaling **0.09%** (nine one-hundredths of one percent); and

WHEREAS, this sales and use tax authorization is taken as a credit against the State portion of the sales and use tax and does not increase the total tax rate; and

WHEREAS, this revenue may only be used for rural county public facilities to encourage economic development; and

WHEREAS, Columbia County will benefit from encouraging further economic development;

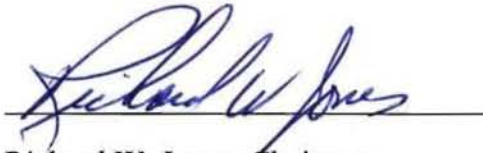
BE IT HEREBY ORDAINED by the Board of Columbia County Commissioners Ordinance #99-01 is amended as follows:

The tax rate shall be nine one-hundredths of one percent (0.09%) of the selling price in the case of a sales tax or value of the article used in the case of a use tax.

The sales and use tax authorized by this ordinance shall become effective March 3<sup>rd</sup>, 2009, and shall remain in effect until March 3<sup>rd</sup>, 2024, as permitted under RCW 82.14.370(4).

PASSED by the Board of Columbia County Commissioners in regular session at Dayton, Washington, by the following vote, then signed by its membership and attested by its Clerk in authorization of such a passage this 2<sup>nd</sup> day of March, 2009.

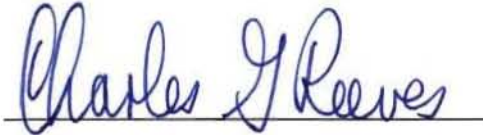
Approved this 2<sup>nd</sup> day of March, 2009



Richard W. Jones, Chairman



Dwight L. Robanske, Commissioner

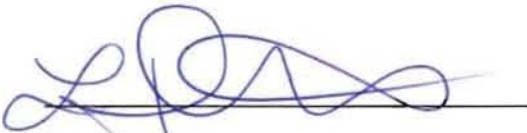


Charles G. Reeves, Commissioners

Constituting the Board of Columbia County

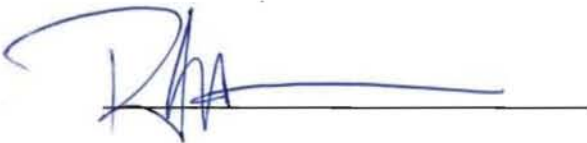
Commissioners of Dayton, Washington

Attest:



Leanne J. Peters, Clerk of the Board

Approved as to form



Rea Culwell, Prosecuting Attorney

**Return Address:**

Columbia County Commissioners  
341 E Main Street  
Dayton, WA 99328

**Document Title:**

Ordinance 09-01

**Grantor:**

Columbia County

**Grantee:**

The Public

**Legal Description:**

N/A

**Assessor's Property Tax Parcel/Account Number:**

N/A

FILED FOR RECORD

MAR 04 2009 AT 11:25 pm  
COLUMBIA COUNTY AUDITOR  
DAYTON, WASHINGTON

FILE NO. - 31601