

ORDINANCE NO. 2023-01

AN ORDINANCE OF THE CITY OF POULSBO, WASHINGTON, ADDING A NEW SECTION 3.90.055 TO THE POULSBO MUNICIPAL CODE IMPOSING AN ADDITIONAL SALES AND USE TAX OF ONE-TENTH OF ONE PERCENT WITHIN THE BOUNDARIES OF THE POULSBO TRANSPORTATION BENEFIT DISTRICT FOR THE PURPOSE OF FINANCING THE COSTS ASSOCIATED WITH TRANSPORTATION IMPROVEMENTS IN THE DISTRICT AS AUTHORIZED BY RCW 36.73.065 AND RCW 82.14.0455; PROVIDING FOR SEVERABILITY AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, the Poulsbo Transportation Benefit District (the "District") was established by City of Poulsbo Ordinance No. 2021-15, passed by the Poulsbo City Council on December 8, 2021 and codified as Chapter 3.90 of the Poulsbo Municipal Code (PMC); and

WHEREAS, under Ordinance No. 2022-01, passed by the Poulsbo City Council on February 9, 2022, the City of Poulsbo assumed the rights, powers, immunities, functions, and obligations of the District pursuant to RCW 36.74.010 and enacted PMC 3.90.035 to recognize the assumption; 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 RCW 82.14.0455; 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 an amount not exceeding one-tenth of one percent (0.1%) for a period of ten (10) years upon a majority vote of the governing body of the district for the purpose of financing the transportation improvements of a district; and

WHEREAS, post-assumption of the District as provided in Ordinance No. 2022-01, the Poulsbo City Council has all powers given to the governing body of the District; and

WHEREAS, the Poulsbo City Council has carefully considered the financial needs of the City's transportation system and the imposition of the tax and has determined that the best interests of the City and the District will be served by passing this ordinance.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF POULSBO, WASHINGTON, DO ORDAIN AS FOLLOWS:

Section 1. Imposition of Additional Sales and Use Tax. PMC 3.90.055 is hereby added to impose the additional one-tenth of one percent sales and use tax authorized by RCW 36.73.065(4)(a)(v) and to read as follows:

3.90.055 Additional Sales and Use Tax.

- A. Pursuant to RCW 36.73.065 and RCW 82.14.0455, there is hereby imposed an additional sales and use tax to be collected from persons who are taxable by the state under Chapters 82.08 and 82.12 RCW upon the occurrence of any taxable event within the district. The amount of the additional tax shall be one-tenth of one percent (0.1%) of the selling price, in the case of the sales tax, or the value of the article used, in the case of the use tax.
- B. The tax imposed by this section shall apply for a period of ten (10) years from the date the tax is first collected within the district and shall thereafter cease to be imposed unless renewed with the affirmative vote of the voters voting at an election or a majority vote of the Poulsbo City Council exercising its authority as the governing body of the district.
- C. The tax imposed by this Section shall be in addition to any other taxes authorized by law, including but not limited to, the sales and use taxes imposed under Chapters 3.16, 3.20, 3.22, and 3.23 of the Poulsbo Municipal Code.
- D. The revenues received from the tax imposed by this Section shall be general revenues of the district and shall be used for those purposes set forth in PMC 3.90.060 or as otherwise authorized by law.

Section 2. Duties of Clerk and Finance Director. The City Clerk and the Finance Director are hereby requested to submit this ordinance to the Washington State Department of Revenue and to request that the Department take all necessary steps to implement and collect the tax imposed by this ordinance as soon as possible.

Section 3. Severability. If any section, sentence, clause or phrase of this ordinance should be held to be invalid or unconstitutional by a court, board or tribunal of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of any other section, sentence, clause or phrase of this ordinance.

Section 4. Effective Date. This ordinance shall take effect and be in full force five (5) days after publication of the attached summary, which is hereby approved.

APPROVED:

DocuSigned by:

12C4BDCB4DDD40B

MAYOR BECKY ERICKSON

ATTEST:

DocuSigned by:

D21DA14DCC754A8

CITY CLERK, RHIANNON FERNANDEZ, CMC

APPROVED AS TO FORM:
OFFICE OF THE CITY ATTORNEY

DocuSigned by:

85394CE968994B5...

CITY ATTORNEY, JAMES E. HANEY

FILED WITH THE CITY CLERK: 01/05/2023
PASSED BY THE CITY COUNCIL: 01/11/2023
PUBLISHED: 01/18/2023
EFFECTIVE DATE: 01/23/2023
ORDINANCE NO. 2023-01

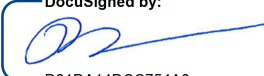
SUMMARY OF ORDINANCE NO. 2023-01

On January 11, 2023, the City Council of the City of Poulsbo passed Ordinance No. 2023-01. A summary of the content of said ordinance, consisting of the title, provides as follows:

AN ORDINANCE OF THE CITY OF POULSBO, WASHINGTON, ADDING A NEW SECTION 3.90.055 TO THE POULSBO MUNICIPAL CODE IMPOSING AN ADDITIONAL SALES AND USE TAX OF ONE-TENTH OF ONE PERCENT WITHIN THE BOUNDARIES OF THE POULSBO TRANSPORTATION BENEFIT DISTRICT FOR THE PURPOSE OF FINANCING THE COSTS ASSOCIATED WITH TRANSPORTATION IMPROVEMENTS IN THE DISTRICT AS AUTHORIZED BY RCW 36.73.065 AND RCW 82.14.0455; PROVIDING FOR SEVERABILITY AND ESTABLISHING AN EFFECTIVE DATE.

The full text of this ordinance will be mailed upon request.

DATED this 11th day of January 2023.

DocuSigned by:

D21DA14DCC754A8...

CITY CLERK RHIANNON FERNANDEZ