

CHAPTER 8.10

RURAL COUNTY SALES AND USE TAX

SECTIONS:

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8.10.010 TAX IMPOSED AND RATE. Benton County hereby levies and accepts the .04% sales and use tax as provided in RCW 82.14.370 until January 1, 2000. Commencing January 1, 2000 Benton County shall levy and accept the .08% sales and use tax as provided in RCW 82.14.370(1), and commencing August 1, 2007, Benton County shall levy and accept the sales and use tax authorized by RCW 82.14.370(1) at the rate of .09%.
[Ord. 332 (1998) § 3; Ord. 352 (1999) § 2; Ord. 448 (2007) § 1]

8.10.020 ADDITIONAL TAX. The tax set forth in BCC 8.10.010 shall be collected in addition to any license fee or any other tax imposed or levied pursuant to law or any other ordinance of Benton County, and shall be collected as a deduction from the amount of tax otherwise required to be collected or paid over to the State of Washington under Chapter 82.08 or 82.12 RCW.
[Ord. 332 (1998) § 4]

8.10.030 ADMINISTRATION AND COLLECTION. The tax levied and imposed by this chapter shall be collected by the Washington State Department of Revenue at no cost to Benton County pursuant to RCW 82.14.370(2). The Department is hereby empowered and authorized on behalf of Benton County to prescribe such special forms and reporting procedures that the Department may deem necessary to fulfill its responsibilities pursuant to this chapter and RCW 82.14.370.
[Ord. 332 (1998) § 5]

8.10.040 COUNTY ELIGIBILITY. Benton County is eligible under RCW 82.14.370 for receipt of this tax revenue because Benton County has a population density of less than one hundred (100) persons per square mile.

[Ord. 332 (1998) § 6; Ord. 352 (1999) § 3]

8.10.050 USE OF FUNDS. There is hereby created a fund called Rural County Capital Fund for deposit of the revenue collected hereunder. Monies deposited into the Rural County Capital Fund shall be used only for the purpose of financing public facilities as set forth in RCW 82.14.370(3).

[Ord. 332 (1998) § 7; Ord. 352 (1999) § 4]

8.10.060 EFFECTIVE DATE. This chapter shall take effect and be in full force on August 1, 1999.

[Ord. 332 (1998) § 9; Ord. 352 (1999) § 6]

8.10.070 SUNSET CLAUSE. This chapter shall be effective until July 31, 2032.

[Ord. 332 (1998) § 10; Ord. 648 (2023) § 1]