

## CHAPTER 8.12E

LOCAL SALES AND USE TAX—CHEMICAL DEPENDENCY, MENTAL HEALTH  
TREATMENT AND THERAPEUTIC COURTS

## SECTIONS:

8.12E.010	Sales and Use Tax Imposed
8.12E.020	Tax Rate and Applicability
8.12E.030	Administration and Collection
8.12E.040	Use of Funds
8.12E.050	Severability
8.12E.060	Effective Date

**8.12E.010 SALES AND USE TAX IMPOSED.**

There is hereby imposed, pursuant to the authority granted by RCW 82.14.460, a sales and use tax upon any taxable event, as defined in Chapters 82.08 and 82.12 RCW, occurring within Benton 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 tax shall be in addition to any other sales and use tax imposed by the State of Washington and/or Benton County.  
[Ord. 639 (2021) §1]

**8.12E.020 TAX RATE AND APPLICABILITY.**

The rate of tax shall equal 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, as provided in RCW 82.14.460, as it currently exists or is hereafter amended.  
[Ord. 639 (2021) §2]

**8.12E.030 ADMINISTRATION AND COLLECTION.**

The tax imposed by this chapter shall be administered and collected in accordance with Chapters 82.08, 82.12, and 82.14, RCW. The Chair of the Board of Benton County Commissioners is hereby authorized

and directed to execute and sign any necessary agreements with the Washington State Department of Revenue to provide for the administration and collection of the tax.

[Ord. 639 (2021) §3]

**8.12E.040 USE OF FUNDS.**

Revenue collected under this chapter shall be deposited into a County Special Revenue Fund, and shall be used only for allowable expenditures authorized by RCW 82.14.460, as it currently exists or is hereafter amended.

[Ord. 639 (2021) §4]

**8.12E.050 SEVERABILITY.**

If any provision of this chapter is declared unconstitutional, or the applicability thereof to any person or circumstance is held invalid, the constitutionality of the remainder of the chapter and the applicability thereof to other persons and circumstances shall not be affected thereby.

[Ord. 639 (2021) §5]

**8.12E.060 EFFECTIVE DATE.**

This chapter shall take effect and be in full force on July 1, 2022.

[Ord. 639 (2021) §6]