

CHAPTER 8.12  
LOCAL SALES - USE TAX

## SECTIONS:

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8.12.010 IMPOSITION OF SALES AND USE TAX. There is hereby imposed a sales or use tax, as the case may be, upon every taxable event, as defined in Chapter 82.14 RCW, occurring within the County of Benton. The tax shall be imposed upon and collected from those persons from whom the state sales or use tax is collected pursuant to Chapters 82.08 and 82.12 RCW.  
[Ord. 92 (1970) § 1; Ord. 200 (1986) § 1]

8.12.020 RATE OF TAX IMPOSED. The rate of the tax imposed by BCC 8.12.010 shall be one-half of one percent of selling price or value of the article used, as the case may be.  
[Ord. 92 (1970) § 2; Ord. 200 (1986) § 2]

8.12.022 IMPOSITION OF ADDITIONAL SALES AND USE TAX. There is hereby imposed an additional sales or use tax, as the case may be, as authorized by § 17(2), Chapter 49, Laws of 1982, First Extraordinary Session and RCW 82.14.030(2), upon every taxable event, as defined in Chapter 82.14 RCW, occurring within Benton County. The tax shall be imposed upon and collected from those persons from or upon whom the state sales or use tax is collected pursuant to Chapters 82.08 and 82.12 RCW.  
[Ord. 200 (1986) § 3]

8.12.024 ADDITIONAL RATE OF TAX IMPOSED. The additional rate of the tax imposed by BCC 8.12.022 shall be additional one-half of one percent (0.5%) of selling price or value of the article used, as the case may be.  
[Ord. 200 (1986) § 4]

8.12.030 ADMINISTRATION AND COLLECTION OF TAX. The administration and collection of the tax imposed by this chapter shall be in accordance with the provisions of Chapter 82.14 RCW. Benton County is hereby authorized to enter into a contract with the Washington Department of Revenue for the administration and collection of the local sales and use taxes.  
[Ord. 92 (1970) § 3; Ord. 200 (1986) § 5]

8.12.040 CREDIT FOR TAX IMPOSED BY ANY CITY. There shall be allowed against the tax or additional tax imposed by this chapter a credit for the full amount of any city sales or use tax or additional tax imposed upon the same taxable event, as defined in Chapter 82.14 RCW, upon which a tax or additional tax is imposed by this chapter.  
[Ord. 92 (1970) § 4; Ord. 200 (1986) § 6]

8.12.050 INSPECTION OF RECORDS. The county hereby consents to the inspection of such records as are necessary, pursuant to RCW 82.32.330, to qualify the county for inspection of records of the Department of Revenue.  
[Ord. 92 (1970) § 5]

8.12.060 PENALTIES. Any seller who fails or refuses to collect the tax as required by law with the intent to violate the provisions of this chapter or to gain some advantage or benefit, either direct or indirect, and any buyer or user who refuses to pay any tax under this chapter shall be guilty of a misdemeanor.  
[Ord. 200 (1986) § 7]

8.12.070 SEVERABILITY. If any provision of Chapter 8.12 BCC or its application to any person or circumstance is held invalid, the remainder of Chapter 8.12 BCC or the application of the provisions to other persons or circumstance is not affected.  
[Ord. 200 (1986) § 8]