

CHAPTER 8.12A

LOCAL SALES OR USE TAX - CRIMINAL JUSTICE PURPOSES

SECTIONS:

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8.12A.010 TAX IMPOSED. There is hereby imposed a sales or use tax, as the case may be, upon every taxable event, as defined by RCW 82.14.020, occurring within Benton County. The tax shall be imposed upon and collected from those persons from whom the state Sales or Use Tax is collected pursuant to Chapter 82.08 RCW and Chapter 82.12 RCW, as now in effect or as hereafter amended. The tax herein levied and imposed shall be in addition to any tax imposed or levied under any existing law or ordinance.
[Ord. 266 (1995) ■ 1]

8.12A.020 RATE OF TAX. The rate of the tax imposed by this chapter shall be one-tenth (1/10) of one percent (1%) of the selling price (in the case of the sales tax) or value of the article used (in the case of a use tax).
[Ord. 266 (1995) ■ 2]

8.12A.030 USE OF FUNDS. Monies received from the tax imposed by this chapter shall be expended in accordance with RCW 82.14.340, as now in effect or as hereinafter amended, and exclusively for criminal justice purposes, as such phrase is defined therein.
[Ord. 266 (1995) ■ 3; Ord. 268 (1995) ■ 1]

8.12A.040 ADMINISTRATION AND COLLECTION OF TAX. (a) The tax levied and imposed by this chapter shall be administered and

collected pursuant to the provisions of Chapters 82.03, 82.08, 82.12, 82.14, and 82.32 RCW, and the rules and regulations promulgated by the Department of Revenue pursuant to its authority under those chapters as such orders and regulations currently exist or are hereafter amended, and the same are hereby adopted and shall apply with respect to the administration and collection of this tax.

(b) The Department of Revenue of the State of Washington is hereby authorized as provided in RCW 82.14.050 to collect and administer the tax imposed herein.

(c) Benton County is hereby authorized to execute a contract with the Department of Revenue for the administration and collection of this tax upon the standard form of such contract as provided by the Department of Revenue.

(d) The Department of Revenue is hereby empowered, on behalf of Benton County, to prescribe such special forms and reporting procedures in the administration and collection of the tax imposed herein as the department may deem necessary.
[Ord. 266 (1995) ■ 4]

8.12A.050 REPEAL BY REFERENDUM. The tax imposed herein is subject to repeal by referendum pursuant to RCW 82.14.036. The Benton County Auditor is designated as the filing officer pursuant to RCW 82.14.036, and the referendum procedure must be initiated by the filing of a referendum petition with the Benton County Auditor within 7 days of the passage of this chapter. The referendum procedure will subsequently proceed pursuant to RCW 82.14.036 and any other applicable law.
[Ord. 266 (1995) ■ 5]

8.12A.060 INSPECTION OF RECORDS. Benton 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. 266 (1995) ■ 6]

8.12A.070 PENALTIES. Any seller who fails or refuses to collect this 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 who refuses to pay any tax

under this chapter shall be guilty of a misdemeanor.
[Ord. 266 (1995) ■ 7]

8.12A.080 EFFECTIVE DATE. The tax imposed by this chapter shall take effect October 1, 1995; provided, that in the event this chapter is subject to a referendum election in accordance with RCW 82.14.036 this chapter shall take effect the first day of the second calendar month following certification of the election approving this chapter.
[Ord. 266 (1995) ■ 8]