

CHAPTER 8.12B

LOCAL SALES AND USE TAX--JUVENILE
JUSTICE FACILITIES AND JAILS

SECTIONS:

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8.12B.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. 269 (1995) ■ 1]

8.12B.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. 269 (1995) ■ 2]

8.12B.030 USE OF FUNDS. Monies received from the tax imposed by this chapter shall be deposited in a separate special revenue fund and expended solely for juvenile detention facilities and jails as set forth in RCW 82.14.350, as now in effect or as hereinafter amended.
[Ord. 269 (1995) ■ 3]

8.12B.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 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. 269 (1995) ■ 4]

8.12B.050 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. 269 (1995) ■ 5]

8.12B.060 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 directly or indirectly, and any buyer who refuses to pay any tax under this chapter shall be guilty of a misdemeanor.
[Ord. 269 (1995) ■ 6]

8.12B.070 EFFECTIVE DATE. The tax imposed by this chapter shall take effect January 1, 1996.
[Ord. 269 (1995) ■ 7]