

## BOARD OF YAKIMA COUNTY COMMISSIONERS

IN THE MATTER OF AMENDING YCC 3.10 )  
AND REALLOCATING THE RATE OF )  
COUNTY SALES AND USE TAX )  
THEREUNDER FROM 0.08% TO 0.09% )

ORDINANCE 5-2007

WHEREAS, by Ordinances No. 6-1998 and No. 5-1999, and under authority of RCW 82.14.370, this Board enacted and amended Yakima County Code 3.10 and 3.10.020, imposing a county sales and use tax at the rate of 0.08%, for use in financing public facilities; and,

WHEREAS, by Chap. 478, Laws of 2007, the Washington Legislature has amended RCW 82.14.370 to authorize the imposing of such sales and use taxes by rural counties, including Yakima County, at the rate of 0.09%, effective August 1, 2007; and,

WHEREAS, the sales and use taxes imposed under RCW 82.14.370 and YCC 3.10 are fully credited against the sales and use taxes of the state on each taxable event to which they apply, so that the rate change of this ordinance will generate revenue for financing public facilities in Yakima County without increasing the total tax charged on any sale or use in Yakima County; and,

WHEREAS, the change in Yakima County's sales and use tax, under YCC 3.10.020, from 0.08% to 0.09% is deemed in the best interest of Yakima County; now, therefore,

BE IT ORDAINED, that effective August 1, 2007, Section 020 of Yakima County's Public Facilities Tax Ordinance YCC 3.10, is amended as follows:

3.10.020, Amount of tax. The rate of tax imposed by this ordinance on each taxable event shall be ~~eight~~ nine hundredths of one percent (0.08% ~~0.09%~~), applied to the selling price or value of the article used, as the case may be. The amount of tax so determined and collected shall be deducted, as provided in RCW 82.14.370(2), from the amount of tax otherwise required to be collected or paid over to the state Department of Revenue under RCW 82.08 or 82.12.

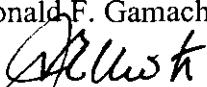
Sections 010, 030, 040, 050 and 060 of Yakima County Public Facilities Tax Ordinance, YCC 3.10, are not amended by this ordinance.

DATED this 24<sup>th</sup> day of July 2007.

  
Michael D. Leita, Chairman

Excused

Ronald F. Gamache, Commissioner

  
J. Rand Elliott, Commissioner  
*Constituting the Board of County Commissioners  
for Yakima County, Washington*

Attest: Christina S. Steiner

  
Clerk of the Board

