

GRAYS HARBOR COUNTY ORDINANCE NO. 382

AN ORDINANCE adding a new chapter to Title 3 of the county code to impose an additional sales and use tax to be used for the purpose of operation or delivery of new or expanded chemical dependency and mental health treatment programs and services and for the operation of new or expanded therapeutic court programs.

WHEREAS, RCW 82.14.460 authorizes the Grays Harbor County Board of Commissioners ("the Board") to authorize, fix, and impose a sales and use tax in addition to any other taxes authorized by law solely for the purpose of providing for the operation or delivery of new or expanded chemical dependency or mental health treatment programs and services and for the operation of new or expanded therapeutic court programs in Grays Harbor County; and

WHEREAS, chemical dependency and mental health treatment and therapeutic court programs and services have been shown to be effective in reducing costs to society and increasing the productivity of individuals in the community, to the general benefit of the health and welfare of residents of Grays Harbor County; and

WHEREAS, the County's financial ability to fund new or expanded chemical dependency and mental health treatment programs and services and operation of new or expanded therapeutic court programs has been severely reduced in light of increased need and economic pressures; and

WHEREAS, the Board finds that authorization and imposition of an additional sales and use tax under the authority of RCW 82.14.460 to operate or deliver new or expanded chemical dependency or mental health treatment programs and services and for the operation of new or expanded therapeutic court programs will greatly enhance and benefit the health and welfare of Grays Harbor County residents; now therefore

BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF GRAYS HARBOR COUNTY, there is hereby added to Title 3 of the Grays Harbor County Code a new chapter, Sales and Use Tax for Chemical Dependency or Mental Health Treatment Services and Therapeutic Court Programs, to read as follows:

SECTION 1. Imposition of tax. Pursuant to RCW 82.14.460, there is hereby imposed a sales and use tax, as the case may be, upon any taxable event as defined in chapters 82.08 and 82.12 RCW, occurring within Grays Harbor 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 and/or the county.

SECTION 2. Tax rate and applicability. The rate of tax shall equal one-tenth of one percent of the selling price or value of the article used, as the case may be.

SECTION 3. Administration and collection. The tax imposed by this chapter shall be administered and collected in accordance with RCW 82.14.050. The chair of the board of county commissioners is hereby authorized to and directed to execute any contracts with the state department of revenue that may be necessary to provide for the administration or collection of the tax.

SECTION 4. Establishment of chemical dependency/mental health and therapeutic court program fund. There is hereby created the chemical dependency/mental health and therapeutic court program fund. Monies collected pursuant to this chapter shall be deposited in this fund by the county treasurer. The fund balance may be invested by the treasurer and any interest earned shall be deposited in this fund as well.

SECTION 5. Use of funds. Monies deposited in the chemical dependency/mental health and therapeutic court program fund shall be used solely for the purposes authorized by RCW 82.14.460 including new or expanded chemical dependency or mental health treatment and

therapeutic court programs or services. Monies collected under this chapter shall not be used to supplant existing funding for these programs, except as authorized by RCW 82.14.460.

SECTION 6. Administration of fund. The fund shall be administered by the board of county commissioners and budget director in accordance with the provisions of chapter 82.14 RCW and sections cited therein.

SECTION 7. Severability. If any provision of this chapter or its application to any person or circumstance is held invalid, the remainder of this chapter or the application of the provisions to other persons or circumstances is not affected.

ADOPTED THIS 14th day of ~~August~~ ^{September}, 2009.

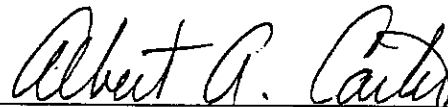
BOARD OF COMMISSIONERS
GRAYS HARBOR COUNTY



Mike Wilson, Chair, Commissioner
District 2

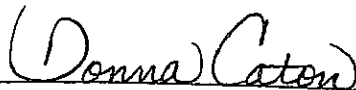


Terry Willis, Commissioner
District 1



Albert A. Carter, Commissioner
District 3

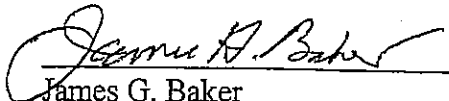
CLERK OF THE BOARD



Donna Caton

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APPROVED AS TO FORM:



James G. Baker
Senior Deputy Prosecuting Attorney

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