

## CHAPTER 8.12C

**LOCAL SALES AND USE TAX--PUBLIC SAFETY TAX  
(Effective January 1, 2015)**

**SECTIONS:**

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**8.12C.010 TAX IMPOSED.** There is hereby imposed a sales and use tax, as the case may be, upon every taxable event, as defined by RCW 82.14.020, occurring within Benton County; provided, the retail sale or use of motor vehicles and the lease of motor vehicles for up to the first thirty six months of the lease are exempt from the tax imposed under this chapter. 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, as now in effect or as hereafter amended. The tax herein levied and imposed shall be in addition to any other taxes imposed or levied under any existing law or ordinance.

[Ord. 535 (2014) §1]

**8.12C.020 RATE OF TAX.** The rate of the tax imposed by this chapter shall be three-tenths (3/10) 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. 535 (2014) §2]

**8.12C.030 USE OF FUNDS.** Monies received from the tax imposed by this chapter shall be expended in accordance with RCW 82.14.450, as now in effect or hereinafter amended, and utilized solely for the purposes set forth in the ballot proposition set forth in Benton County Board of Commissioner Resolution No. 2014 259.  
[Ord. 535 (2014) §3]

**8.12C.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, as now in effect or hereafter amended, to collect and administer the tax imposed herein.

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

(d) The Washington State 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. 535 (2014) §4]

**8.12C.050 DISTRIBUTION.** When distributing funds collected pursuant to the tax imposed by this chapter, the State Treasurer shall distribute sixty percent (60%) of the funds to Benton County. The remainder forty percent (40%) of the funds collected pursuant to the tax imposed by this chapter shall be distributed by the State Treasurer to the cities in Benton County on a per capita

basis.

[Ord. 535 (2014) §5]

**8.12C.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 by the State of Washington Department of Revenue.

[Ord. 535 (2014) §6]

**8.12C.070 PENALTIES.** Any seller who fails or refuses to collect this tax as required under the terms of this chapter 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. 535 (2014) §7]

**8.12C.080 EFFECTIVE DATE.** This chapter and the tax imposed hereby shall take effect January 1, 2015.

[Ord. 535 (2014) §8]

**8.12C.090 EXPIRATION DATE/SUNSET CLAUSE.** This chapter and the tax imposed hereby shall automatically expire on December 31, 2024, unless further authorized by public vote.

[Ord. 535 (2014) §9]