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| --- | --- | --- | --- |
| 10/13/20 |  |  | **0.5** |
| Emergency  |  |  |  |
|  |  |  |
|  | Sponsor: | McDermott |
| AS |  |  |  |
|  | Proposed No.: | 2020-0337 |
|  |  |  |  |

**AMENDMENT TO PROPOSED ORDINANCE 2020-0337, VERSION 1**

On page 3, after line 56, insert:

 "SECTION 1. **Findings:**

 A. RCW 82.14.055 states that a local sales and use tax change may take effect no sooner than seventy-five days after the department of revenue receives notice of the change and only on the first day of January, April or July.

 B. RCW 82.14.055 further states that a "local sales and use tax change" means enactment or revision of local sales and use taxes.

 C. Based on sales tax data from the office of economic and financial analysis, for the 2021-2022 biennium, total King County sales tax revenues are estimated at approximately one hundred and forty million dollars if collections begin on January 1, 2021, compared to approximately one hundred twenty three million dollars if collections begin on April 1, 2021.

 D. The Washington state Department of Revenue has indicated that the deadline for a jurisdiction to notify the department of a local sales and use tax change in order to begin collections on January 1, 2021, is October 19, 2020.

 E. The Department of Revenue does not have clear guidance on whether the ordinance making such a change in a local sales and use tax must merely be enacted or must be effective when the jurisdiction provides the notice to the Department of Revenue.

 F. Unless this proposed ordinance is adopted as an emergency ordinance, the earliest it will be effective is October 24, 2020, several days after the notification deadline to the Department of Revenue. That could result in the county losing three months of tax proceeds and thereby reducing the amount of moneys available for the purposes for which the tax is being imposed.

 G. Due to the uncertainty of whether this ordinance must be enacted or effective at the time the county gives the Department of Revenue notice, this ordinance must take effect immediately to ensure appropriate notice can be provided to the Department of Revenue in order for collections to begin on January 1, 2021."

Renumber the remaining sections consecutively and correct any internal references accordingly.

On page 6, after line 108, insert:

 "SECTION 10. The county council finds as fact that an emergency exists and that this ordinance is necessary for the immediate preservation of public peace, health or safety or for the support of county government and its existing public institutions."

**EFFECT: *Adds a new section 1 setting out facts establishing the emergency and new section 10 declaring an emergency.***