



## Legislation Text

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**File #:** 2007-0020, **Version:** 1

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Clerk 12/22/2006

AN ORDINANCE authorizing the levy and collection of an additional sales and use tax of one-tenth of one percent for the operation, maintenance and capital needs of the King County Metro public transportation system with collections to begin on April 1, 2007; amending Ordinance 15582, Section 4, and K.C.C. 4.29.020, adding a new section to K.C.C. chapter 4.29 and declaring an emergency.

BE IT ORDAINED BY THE COUNCIL OF KING COUNTY:

**SECTION 1. Findings:**

A. The county council adopted Ordinance 15582 to submit to the voters a proposition authorizing an additional sales and use tax of one-tenth of one percent for the operation, maintenance and capital needs of the King County Metro public transportation system.

B. The results of the November 7, 2006, election in which the voters of King County authorized the additional sales and use tax were certified on November 28, 2006.

C. Legislation to authorize collection of the additional one-tenth of one percent sales and use tax beginning on April 1, 2007, was transmitted by the executive on December 19, 2006.

D. State law provides that changes to the local sales and use tax may be made only on the first day of January, April, July or October and requires that the Washington state Department of Revenue be notified at least seventy five days before the effective date of a change.

E. In order for the additional sales and use tax to be collected beginning April 1, 2007, King County

must notify the Department of Revenue of the change by January 15, 2007.

F. The county council's meeting schedule following the December 19 transmittal by the executive did not allow for the introduction and consideration of the proposed legislation until January 8, 2007.

G. The executive estimates that delaying collection of the additional tax until July 1 would result in the loss of twelve million dollars, which would otherwise be used to provide public transportation improvements authorized by the voters.

NEW SECTION. SECTION 2. There is hereby added to K.C.C. chapter 4.29 a new section to read as follows:

A. For the purpose of providing funding for the operation, maintenance and capital needs of King County Metro public transportation, an additional sales and use tax of one-tenth of one percent is hereby levied, fixed and imposed on all taxable events within King County as defined in chapter 82.08, 82.12 or 82.14 RCW, except as provided in subsection B. of this section. The tax shall be imposed upon and collected from those persons from whom sales tax or use tax is collected in accordance with chapter 82.08 or 82.14 RCW, and shall be so collected at the rate of one-tenth of one percent of the selling price, in the case of a sales tax, or value of the article used, in the case of a use tax. This additional sales and use tax shall be in addition to all other existing sales and use taxes, including the eight-tenths of one percent public transportation sales and use taxes currently imposed by the county pursuant to RCW 82.14.045.

B. The tax imposed in subsection A. of this section does not apply to sales of lodging by a person or entity that is subject to the tax imposed in RCW 67.40.090 and to the county tax imposed under RCW 67.28.180.

SECTION 3. Ordinance 15582, Section 4, and K.C.C. 4.29.020 are each hereby amended to read as follows:

The proceeds from the tax imposed under (~~K.C.C.4.29.010~~) section 2 of this ordinance shall, for the initial ten-year period following voter approval of the proposition in Ordinance 15582, Section 5, be used for

the operation, maintenance and capital needs of King County Metro public transportation in the manner described in Attachment A to Ordinance 15582, titled "Improvements Funded by Transit Now." After the initial ten-year period or in the event that the county, by an ordinance adopted by a supermajority of at least six affirmative votes of the county council, finds that, due to either changed conditions, insufficient revenue or force majeure events, any of the services and facilities described in the plan are either impractical or would provide less public transportation benefit than other alternatives, the county may in its discretion use the proceeds for any other public transportation purpose consistent with the King County Code and King County Metro transit policies and goals. For the purposes of this section, "tax proceeds" means the principal amount of funds raised by the additional sales and use tax authorized by this chapter and any interest earnings on the funds.

SECTION 4. The tax imposed under section 2 of this ordinance takes effect on April 1, 2007, in accordance with RCW 82.14.055.

SECTION 5. The county council finds as a fact and declares 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.

SECTION 6. If any provision of this ordinance or its application to any person or circumstance is held invalid, the remainder of the ordinance or the application of the provision to other persons or circumstances is not affected.