

BOARD OF COUNTY COMMISSIONERS
COUNTY OF KITTITAS
STATE OF WASHINGTON

ORDINANCE
NO. 2013- 010

AN ORDINANCE TO AUTHORIZE ADDITIONAL TAXATION OF RENTAL
VEHICLES TO SUPPORT AMATEUR SPORTS ACTIVITIES.

Whereas: RCW 82.14.049 authorizes county legislative authorities to impose a sales and use tax upon retail car rentals within the county and to use the funds so collected for the support of youth and amateur sport activities; and

Whereas: The County held a public hearing on such, after due notice was given, on October 15, 2013; and

Whereas: the Board of County Commissioners of Kittitas County finds the proposed sales and use tax to be in the public interest.

Now, Therefore, Be it Resolved:

A sales and use tax, as authorized by RCW 82.14.049 on retail car rentals is hereby imposed and such funds shall be used only for support of youth and amateur sport activities.

Be It Further Resolved:

A new section of the Kittitas County Code is hereby created, and Information Services is hereby directed to update the County website to provide for such, providing as follows:

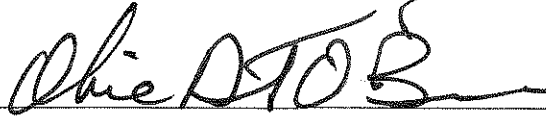
3.04.080 Retail Car Rental sales/use tax.

1. There is hereby imposed a sales or use tax, as the case may be, as authorized by RCW 82.14.049, upon every taxable event, as defined therein, occurring within the county. The tax collected shall be imposed upon and collected from those persons from whom the state sales tax or use tax is collected pursuant to Chapters 82.08 and 82.12 RCW. Such sales or use tax shall be in addition to any other taxes authorized by law.
2. The rate of the tax imposed herein shall be one percent of the sale or rental price, as the case may be.
3. The administration and collection of the tax imposed by this chapter shall be in accordance with the provisions of Chapter 82.14 RCW.
4. The tax collected pursuant to this section shall be used only for such purposes as are authorized by RCW 82.14.049(1)(c).

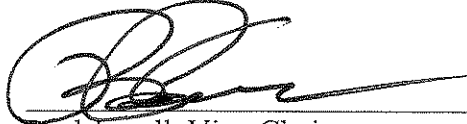
5. The county hereby consents to the inspection of such records as are necessary to qualify the county for inspection of records of Department of Revenue, pursuant to RCW 82.32.330.

DATED this 15th day of October, 2013, at Ellensburg, Washington.

BOARD OF COUNTY COMMISSIONERS
KITITAS COUNTY, WASHINGTON



Obie O'Brien, Chair

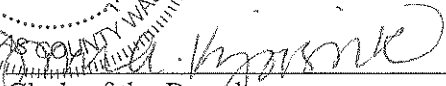


Paul Jewell, Vice-Chair

ABSENT

Gary Berndt, Commissioner





Clerk of the Board