

ORDINANCE NO. 24-015

AN ORDINANCE amending Chapter 3.10-Utility Tax of the Camas Municipal Code to include a mandatory tax rate review provision and a tax year commencement date of January 1, 2025; and readopting and replacing Chapter 3.10, as herein amended, to be effective January 1, 2025 upon the sunseting of Ordinance 22-024 as heretofore adopted.

WHEREAS, the City of Camas has authority as a municipal corporation of the State of Washington to impose a utility business and occupation tax pursuant to RCW 35A.82.020; and

WHEREAS, state law prescribes no limit to the maximum utility tax rate which may be imposed upon water, sewer, solid waste and stormwater utilities; and

WHEREAS, Chapter 3.10-Utility Tax of the Camas Municipal Code provides for a 2% utility tax which is levied upon water, sewer, solid waste, and stormwater utilities; and

WHEREAS, Chapter 3.10- Utility Tax of the Camas Municipal Code further sets forth a procedure allowing for the waiver or decrease in such utility tax to be provided for low-income families; and

WHEREAS, Ordinance 22-024, which adopted Chapter 3.10 and provided for the first time a utility tax in the City of Camas, is scheduled to sunset and no longer be in force and effect as of 11:59 pm on December 31, 2024 as set forth in Section VI therein; and

WHEREAS, the Council of the City of Camas, after considering during the 2024 biennial budget review cycle all relevant evidence and testimony, has determined that there is a substantial need of City revenue sources to ensure adequate funding for the public health, safety and welfare in future years; and

WHEREAS, the Council of the City of Camas has determined after such consideration that the public interest is best served by amending Section 3.10.010- Use and Accountability of Tax Proceeds by adding a review provision; amending Section 3.10.050-Tax Year to provide January 1, 2025 as the commencement date; and readopting and replacing Chapter 3.10 of the Camas Municipal

Code, as amended herein, effective January 1, 2025 upon the sunseting of Ordinance 22-024;

NOW THEREFORE, the Council of the City of Camas do ordain as follows:

Section I

Section 3.10.010- Use and Accountability of Tax Proceeds is hereby amended to provide as follows:

- A. All revenues collected pursuant to this Chapter shall be deposited into the General Fund, and shall be used for funding of City services as the Council shall direct through its biennial budget.
- B. The City Council shall review the need for utility tax rate or other changes as part of the biennial budget process.

Section II

Section 3.10.050- Tax Year of the Camas Municipal Code is hereby amended to provide as follows:

The tax year for purposes of this utility tax shall commence January 1, 2025, and end December 31, 2025, and thereafter commence January 1 and end December 31 of each subsequent tax year.

Section III

Chapter 3.10-Utility Tax of the Camas Municipal Code which includes a two percent (2%) utility tax upon the gross earnings of water, sewer, solid waste and stormwater utilities in the City of Camas, as amended by this Ordinance, is hereby readopted as if set forth in full herein effective January 1, 2025 upon the sunseting of Ordinance 22-024 as set forth in Section VI therein.

Section IV

Should any section, paragraph, sentence, clause or phrase of this Ordinance, or its application

to any person, entity, or circumstance, be declared unconstitutional or otherwise invalid for any reason, or should any portion of this Ordinance be pre-empted by state or federal law or regulation, such decision or pre-emption shall not affect the validity of the remaining portions of this Ordinance or its application to other persons or circumstances.

Section V

Any act consistent with the authority and prior to the effective date of this Ordinance is hereby ratified and approved.

Section VI

This Ordinance shall take force and be in effect five (5) days from and after its passage, approval, and publication according to law.

PASSED BY the Council and APPROVED by the Mayor this _____ day of _____, 2024.

SIGNED: _____
Mayor

ATTEST: _____
Clerk

APPROVED as to form:

City Attorney