

ORDINANCE NO. 1285

AN ORDINANCE OF THE CITY OF SNOQUALMIE, WASHINGTON ESTABLISHING A ONE-TENTH OF ONE PERCENT (0.1%) SALES AND USE TAX WITHIN THE BOUNDARIES OF THE SNOQUALMIE TRANSPORTATION BENEFIT DISTRICT FOR THE PURPOSE OF FINANCING THE COSTS ASSOCIATED WITH TRANSPORTATION IMPROVEMENTS IN THE DISTRICT AS AUTHORIZED BY RCW 36.73.065 AND RCW 82.14.0455; PROVIDING FOR SEVERABILITY AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, the City of Snoqualmie Transportation Benefit District (hereinafter “the District”) was established pursuant to RCW 36.73 by the City Council of Snoqualmie by Ordinance No. 1061 on June 14, 2010; and

WHEREAS, under Ordinance No. 1163, passed by the Snoqualmie City Council on October 26, 2015, the City assumed the rights, powers, immunities, functions, and obligations of the District pursuant to RCW 36.73 to allow for said assumption; and

WHEREAS, the City’s necessary transportation improvement projects are identified in the City of Snoqualmie’s City’s Six-Year Transportation Improvement Program; and

WHEREAS, Snoqualmie Municipal Code 12.26.040 provides that funds generated by the City of Snoqualmie Transportation Benefit District shall be used for transportation improvements that preserve, maintain, and operate the City’s previous investments in transportation infrastructure, reduce the risk of transportation facility failure, improve safety, or reduce congestion, consistent with the requirements of RCW 36.73; and

WHEREAS, RCW 36.73.065(4)(a)(v) authorizes transportation benefit districts to impose a sales and use tax in accordance with RCW 82.14.0455 in an amount not exceeding one-tenth of

one percent (0.1%) for a period of ten (10) years upon a majority vote of the governing body of the District for the purpose of financing the transportation improvements of a district; and

WHEREAS, post-assumption of the District as provided in Snoqualmie Municipal Code 12.26.020, the Snoqualmie City Council has the authority to exercise the statutory powers set forth in RCW 36.73; and

WHEREAS, the Snoqualmie City Council has carefully considered the financial needs of the City's transportation system and the imposition of the tax and has determined that the best interests of the City and the District will be served by passing this ordinance.

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Snoqualmie as follows:

Section 1. Findings. The City Council hereby adopts and incorporates by reference the above recitals as findings in support of this Ordinance.

Section 2. Addition of 0.1% Sales and Use Tax. The City Council, as the governing board of the City of Snoqualmie Transportation Benefit District, finds that it is in the best interest of the City and the District to impose a sales and use tax of one-tenth of one percent (0.1%), pursuant to sections 36.73.040(3)(a) 36.73.065(4)(v), and 82.14.0455 of the Revised Code of Washington for the purpose of raising revenue to acquire, invest in, construct, improve, operate, preserve, and maintain transportation improvements in the District, and to impose such sales and use tax. The sales and use tax shall be imposed for a period of ten (10) years. The tax shall be in addition to any other taxes authorized by law and shall be collected from those persons who are taxable by the state under chapters 82.08 and 82.12 of the Revised Code of Washington, as amended, upon the occurrence of any taxable event within the boundaries of the City of Snoqualmie Transportation Benefit District.

Section 3. Description of Transportation Improvements.

The revenues from a sales and use tax may be used to acquire, invest in, construct, improve, provide, operate, preserve, maintain, and/or fund the following described transportation improvements:

- A. Projects in the District identified in the City of Snoqualmie's Transportation Improvement Plan;
- B. Expanded projects identified in accordance with section 36.73.160 of the Revised Code of Washington, as amended.

Section 4. Notice to Department of Revenue. The City Clerk is hereby directed to transmit this Ordinance to the Washington Department of Revenue (DOR) and to direct DOR to take all steps necessary to immediately implement and collect the tax imposed by this Ordinance.

Section 5. Effective Date. This Ordinance shall take effect five days after its passage and publication as provided by law.

Section 6. Severability. If any portion of this ordinance is found to be invalid or unenforceable for any reason, such finding shall not affect the validity or enforceability of any other section of this ordinance.

Section 7. Corrections by the City Clerk or Code Reviser. Upon approval of the City Attorney, the City Clerk and Code Reviser are authorized to make necessary corrections to this ordinance, including the correction of clerical errors; references to other local, state or federal laws, codes, rules, or regulations, or ordinance numbering and section/subsection numbering.

PASSED by the Council of the City of Snoqualmie, Washington at a regular meeting thereof and

APPROVED by the Mayor of the City of Snoqualmie on this 8th day of January 2024.

Katherine Ross, Mayor

ATTEST:

APPROVED AS TO FORM:

Deana Dean, City Clerk

David Linehan, Interim City Attorney