

CITY OF STEVENSON
ORDINANCE NO. 2025-_____

AN ORDINANCE ENACTING A NEW SECTION 3.08.032 TO THE STEVENSON MUNICIPAL CODE IMPOSING AN ADDITIONAL SALES AND USE TAX OF THREE-TENTHS OF ONE PERCENT WITHIN THE BOUNDARIES OF THE STEVENSON TRANSPORTATION BENEFIT DISTRICT AS AUTHORIZED BY RCW 36.73.065, RCW 82.14.0455, AND THE VOTERS OF STEVENSON.

WHEREAS, the City Council of the City of Stevenson has the responsibility under the Constitution of the State of Washington for the improvement, maintenance, protection, and operation of public ways within the corporate limits of the City pursuant to RCW 35A.11.020 and RCW 35A.47; and

WHEREAS, the City has limited dedicated transportation funding to pay for necessary transportation improvement, preservation and maintenance and has historically relied on the City's General Fund revenues to accomplish these activities; and

WHEREAS, the City Council—understanding the constraints its water and sewer customers encounter when asked to pay the increased rates determined necessary to improve, maintain, protect and operate the water and sewer systems—seeks to use General Fund Revenues to offset the rate increases; and

WHEREAS, the City Council has sought alternative revenue sources to ensure it can meet the needs of the transportation system while also easing customer rates for the water and sewer systems; and

WHEREAS, pursuant to RCW 36.73, the City may generate revenue via establishment of a Transportation Benefit District, including subsequent imposition of a 0.3% sales and use tax pursuant to RCW 36.73.065 and RCW 82.14.0455; and

WHEREAS, the City did establish and assume the powers of a Transportation Benefit District and thereafter forward Proposition 1 regarding a 0.3% sales and use tax to the voters of the City of Stevenson at the February 11, 2025 special election; and

WHEREAS, on February 21, 2025, the Skamania County Canvassing Board certified the results of the February 11 special election Proposition 1 with 275 voters (55.33%) voting yes and 222 (44.67%) voting no on the proposed tax; and

WHEREAS, in May 2024, the City Council adopted water sewer rate structures which offset rate increases if the City imposes a sales and use tax under the Transportation Benefit District's authority;

AND WHEREAS, the City Council remains committed to implementing the adopted rate structure and will continue seeking further methods to offset water and sewer rates;

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

Section 1. Title 3 of the Stevenson Municipal Code Amended. Title 3 of the Stevenson Municipal Code entitled "Revenue and Finance", is hereby amended to add a new Section as fully set forth below:

- “3.08.032 – Transportation Benefit District Tax
- A. Pursuant to RCW 36.73.065 and RCW 82.14.0455, there is hereby imposed an additional sales and use tax to be collected from persons who are taxable by the state under Chapters 82.08 and 82.12 RCW upon the occurrence of any taxable event within the Stevenson Transportation Benefit District. The amount of the additional tax shall be three-tenths of one percent (0.3%) of the selling price, in the case of the sales tax, or the value of the article used, in the case of the use tax.
 - B. The tax imposed by this section shall apply for a period of 10 years from the date the tax is first collected within the district and shall thereafter cease to be imposed unless renewed with an affirmative vote of the voters voting at an election or a majority vote of the Stevenson City Council exercising its authority as the governing body of the district.
 - C. The tax imposed by this section shall be in addition to any other taxes authorized by law, including but not limited to the sales and use taxes imposed by the City of Stevenson.
 - D. The revenues received from the tax imposed by this section shall be general revenues of the district and shall be used for those purposes set forth in SMC 12.70.040 or as otherwise authorized by law.”

Section 2. Continuance. This ordinance affects SMC Title 3 only insofar as set forth herein. All provisions not amended shall remain in full force and effect and shall be interpreted as a continuation of those previous provisions and not as a new enactment.

Section 3. Severability. If any section, subsection, paragraph, sentence, clause, or phrase of this ordinance is declared unconstitutional or invalid for any reason, such decision shall not affect the validity of the remaining portions of this ordinance.

Section 4. Effective Date. This ordinance shall become effective following passage and publication as provided by law.

APPROVED AND PASSED by the City Council of the City of Stevenson, Washington at its regular meeting this _____ day of _____, 2025.

ATTEST:

Scott Anderson, Mayor

Ben Shumaker, Acting Clerk

APPROVED AS TO FORM

City Attorney