

CITY OF BUCKLEY, WASHINGTON

ORDINANCE NO. 02-24

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF BUCKLEY, PIERCE COUNTY, WASHINGTON, AUTHORIZING THE CITY COUNCIL TO IMPOSE AND CONCURRENTLY IMPOSING A ONE-TENTH OF ONE PERCENT (0.1%) SALES AND USE TAX PURSUANT TO RCW 36.73.065 AND BMC 13.18.030(1) WITHIN THE BOUNDARIES OF THE BUCKLEY TRANSPORTATION BENEFIT DISTRICT FOR THE PURPOSE OF FINANCING THE COSTS ASSOCIATED WITH TRANSPORTATION OPERATIONS, MAINTENANCE AND IMPROVEMENTS IN THE DISTRICT, PROVIDING FOR SEVERABILITY; AND SETTING AN EFFECTIVE DATE.

WHEREAS, the Buckley Transportation Benefit District (the “District”) was established by City of Buckley Ordinance No. 13-12, passed by the Buckley City Council November 2012 and codified as Chapter 13.18 of the Buckley Municipal Code (BMC); and

WHEREAS, under Ordinance No. 10-16, passed by the Buckley City Council in April 2016, the City of Buckley assumed the rights, powers, immunities, functions, and obligations of the District pursuant to RCW 36.74.010 and enacted BMC 13.18.001 to recognize the assumption; and

WHEREAS, RCW 36.73.040(3)(a) authorizes transportation benefit districts to impose a sales and use tax, subject to the provisions of RCW 36.73.065 and RCW 82.14.0455; 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 operations, maintenance, and improvements of the district; and

WHEREAS, post assumption of the District as provided in Ordinance No. 10-16, the Buckley City Council has all powers given to the governing body of the District; and

WHEREAS, the Buckley 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; and

WHEREAS, BMC 13.18.030(3) authorizes the City Council to "*exercise any powers provided by law to fulfill the purposes of Chapter 36.73 RCW [District statutes]*"; and

WHEREAS, the broad terms of BMC 13.18.030(3) likely encompass the authority to impose the 0.1% sales tax, however to remove any uncertainty in procedural compliance with state law and to maximize transparency, the City Council is amending BMC 13.18.030(1) to authorize the Council to impose the 0.1% sales tax; and

WEHREAS, the City Council has held a public hearing with prior notice as potentially required by RCW 36.73.050(2) to adopt this ordinance,

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF BUCKLEY, WASHINGTON
DO ORDAIN AS FOLLOWS:

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

Section 2. Section 1 of Buckley Ordinance No. 15-23, which amends BMC 13.18.030(1) to authorize the City Council to impose sales taxes for the City's Transportation Benefit District, is hereby re-adopted after consideration of additional information from holding a hearing identified in RCW 36.73.050(2). Section 1 of Buckley Ordinance No. 15-23 provided as follows:

(1) The city, acting by and through its city council, may ~~authorize a vehicle tax fee impose sales and use taxes and vehicle fees~~ up to the maximum fee amounts provided for in RCW 36.73.065, RCW 36.73.040 and RCW 82.14.0455.

(2) When authorized by the voters pursuant to the requirements of Chapter 36.73 RCW, other taxes, fees, charges and tolls or increases in revenue services may be assessed for the preservation, maintenance and operation of city streets.

(3) The city council shall have and may exercise any powers provided by law to fulfill the purposes of Chapter 36.73 RCW.

Section 3. A new section 3.12.027 is hereby added to the Buckley Municipal Code to provide as follows:

3.12.027 Additional Sales and Use Tax

A. Additional One-Tenth of One Percent (0.1 %) Sales and Use Tax. An additional one-tenth of one percent (0.1 %) sales and use tax is hereby established and imposed pursuant to Chapters 36.73.040, 36.73.065(4)(a)(v) and 82.14.0455 of the Revised Code of Washington for the purpose of acquiring, constructing, improving, providing, and funding transportation improvements, including the operation, preservation, and maintenance of these facilities or programs, within the Buckley Transportation Benefit District.

B. The sales and use tax shall be imposed for a period not exceeding ten (10) years unless renewed or extended pursuant to Chapter 82.14.0455 of the Revised Code of Washington. 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 Buckley Transportation Benefit District, the boundaries of which are co-extensive with the boundaries of the City of Buckley.

C. Use of Revenue. The revenues received from the one-tenth of one percent (0.1 %) sales and use tax imposed by this ordinance shall be general revenues of the district and shall be used for the purposes set forth in BMC 13.18.040 or otherwise authorized by law.

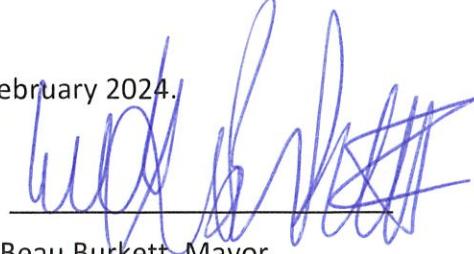
Section 4. Notice to Department of Revenue. The Clerk of the Board is directed to submit this Ordinance to the Washington Department of Revenue (DOR), and to direct DOR to take all necessary steps to implement and collect the tax imposed by this Ordinance.

Section 5. If any sentence, clause, or phrase of the Ordinance is for any reason held to be unconstitutional or otherwise invalid, such decision shall not affect the validity of the remaining provisions of this Ordinance. The City council hereby declares that it would have passed this Ordinance and each sentence, clause or phrase thereof irrespective of

the fact that any one or more sentence, clauses or phrases be declared unconstitutional or otherwise invalid.

Section 6. Effective date. This Ordinance or a summary thereof consisting of the title shall be published in the official newspaper of the city, and shall take effect and be in full force five (5) days after publication. Collection of the tax shall commence at the earliest date legally authorized after this ordinance goes into effect.

Introduced, passed and approved this 13th day of February 2024.



Beau Burkett, Mayor

ATTEST:



Treva Percival, City Clerk

APPROVED AS TO FORM:



Phil Olbrechts, City Attorney

PUBLISHED: February 21, 2024

EFFECTIVE: February 26, 2024