

11/09/2020

11/16/2020

ORDINANCE NO. M-4314

AN ORDINANCE OF THE CITY OF VANCOUVER, WASHINGTON, IMPOSING AN ADDITIONAL SALES AND USE TAX OF ONE-TENTH OF ONE PERCENT FOR HOUSING AND RELATED SERVICES AS AUTHORIZED BY RCW 82.14.530; ADDING A NEW CHAPTER 3.15 TO THE VANCOUVER MUNICIPAL CODE; PROVIDING FOR SEVERABILITY AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, the City of Vancouver has a critical need for additional funding to provide affordable housing and housing-related services for the homeless, people in danger of becoming homeless or people with very low incomes, as well as behavioral health treatment programs and services; and

WHEREAS, housing affordability and homelessness are growing problems in the City of Vancouver which require prompt attention to reduce human suffering for the City's residents; and

WHEREAS, RCW 82.14.530 authorizes the imposition of an additional sales and use tax of one-tenth of one percent to be used for funding affordable housing and behavioral health treatment programs and services; and

WHEREAS, under HB 1590, passed by the state legislature as Chapter 222, Laws of 2020, counties were given the exclusive right to impose the tax until September 30, 2020 and cities were given the right to impose the tax thereafter as long as the county had not already done so; and

WHEREAS, Clark County did not impose the additional sales and use tax by

September 30, 2020; and

WHEREAS, the Vancouver City Council has determined that the tax should be imposed and that the proceeds will be used for those purposes authorized by RCW 82.14.530, including constructing affordable housing, constructing mental and behavioral health-related facilities, and funding the operations and maintenance costs of new units of affordable housing and facilities where housing-related programs are provided, or newly constructed evaluation and treatment centers; NOW, THEREFORE,

THE CITY COUNCIL OF THE CITY OF VANCOUVER, WASHINGTON,
ORDAINS AS FOLLOWS:

Section 1. Additional Sales and Use Tax Imposed. A new Chapter 3.15 is hereby added to the Vancouver Municipal Code imposing the one-tenth of one percent sales and use tax authorized by RCW 82.14.530 and to read as follows:

Chapter 3.15 Affordable Housing Sales Tax.

3.15.010 Additional Sales and Use Tax for Housing and Related Services.

A. There is hereby imposed an additional sales and use tax, separate and apart from any other sales and use tax imposed by this chapter, upon every taxable event occurring in the City, for housing and related services as authorized by RCW 82.14.530.

B. As used in this section, the term “taxable event” has the meaning set forth in RCW 82.14.020.

C. The rate of the sales and use tax imposed by this section shall be one-tenth of one percent of the selling price, in the case of a sales tax, or the value of the article used, in the case of a use tax.

D. The tax shall be imposed upon and collected from those persons from whom the state sales tax or use tax is collected pursuant to RCW 82.08 and 82.12.

E. Moneys collected from the tax shall be used solely for the purposes authorized by RCW 82.14.530, as now exists or as

hereafter amended.

F. As provided in RCW 82.14.530, if Clark County subsequently imposes a sales and use tax for housing and related services as authorized by such statute, the County shall provide a credit against its tax for the full amount of the tax imposed by the City.

E. Funds collected shall be deposited into an Affordable Housing Sales Tax Fund.

Section 2. Severability. If any section, sentence, clause or phrase of this ordinance should be held to be invalid or unconstitutional by a court, board or tribunal of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of any other section, sentence, clause or phrase of this ordinance.

Section 3. 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, provided, that the additional sales and use tax imposed by Section 1 shall apply only to taxable events occurring on and after January 1, 2021.

Read first time: November 9, 2020

Ayes: Councilmembers Fox, Paulsen, Lebowsky, Glover, Stober, Hansen, Mayor McEnerny-Ogle

Nays: None

Absent: None

Read second time: November 16, 2020

Passed by the following vote: 7-0

Ayes: Councilmembers Fox, Paulsen, Lebowsky, Glover, Stober, Hansen, Mayor McEnerny-Ogle

Nays: None

Absent: None

SIGNED this 16th day of November, 2020.

DocuSigned by:



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Anne McEnery-Ogle, Mayor

Attest/Authenticated

DocuSigned by:



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Natasha Ramras, City Clerk

Approved as To Form:

DocuSigned by:



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Jonathan Young, City Attorney

SUMMARY

ORDINANCE NO. M-4314

AN ORDINANCE of the City of Vancouver imposing an additional sales and use tax of one-tenth of one percent for housing and related services as authorized by RCW 82.14.530; adding a new Chapter 3.15 to the Vancouver Municipal Code; providing for severability and establishing an effective date.

The full text of this ordinance will be mailed upon request. Contact Raelyn McJilton, Records Officer at 487-8711, or via www.cityofvancouver.us (Go to City Government and Public Records).

Certificate Of Completion

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Envelope Originator:
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Record Tracking

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 11/16/2020 8:26:08 PM
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Signer Events

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 Security Level: Email, Account Authentication (None)

Signature

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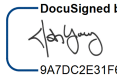
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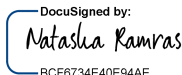
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 City of Vancouver
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