

CLEARANCES	Initial	Date	Date Received in Council Office:	Agenda Date	Assigned To:
Originator- Executive			<p>RECEIVED</p> <p>DEC 04 1991</p> <p>WHATCOM COUNTY COUNCIL</p>	12/10/91	Council/Intro
Division Head-				1/7/92	Hearing/Council
Department Head-					
Prosecutor Review-					
Purchasing/Budget Dir.-					
Executive-					

SUBJECT:

A resolution adopting for Point Roberts Transportation Benefit District a one cent (\$0.01) per gallon tax on the sale of gasoline within the boundaries of said District; designating the revenues for street maintenance and construction purposes; providing for the method of collection by Whatcom County; providing for a penalty for late payment; and repealing or amending any ordinances and resolutions in conflict herewith.

ATTACHMENTS:

Resolution

Public Hearing Needed? Yes/xx/No/___/

SUMMARY STATEMENT:

This resolution formally adopts the Point Roberts Transportation Benefit District one cent per gallon gas tax as approved by the voters at the general election of November 5, 1991. The resolution also sets forth the collection process, penalties and interest and records required.

ORIGINATOR'S RECOMMENDED ACTION:

COMMITTEE ACTION (including dates):

COUNCIL ACTION (including dates):

1/7/92: Resolution approved with amendment, 7-0.

SPONSORED BY: Consent

PROPOSED BY: Executive

INTRODUCTION DATE: 12/3/91

1 *A Resolution by the Governing Body of the*
2 *Point Roberts Transportation Benefit District*

3 RESOLUTION NO. 92-002

4 A RESOLUTION ADOPTING FOR POINT ROBERTS TRANSPORTATION
5 BENEFIT DISTRICT A ONE CENT (\$0.01) PER GALLON TAX ON THE SALE OF
6 GASOLINE WITHIN THE BOUNDARIES OF SAID DISTRICT, DESIGNATING
7 THE REVENUES FOR STREET MAINTENANCE AND CONSTRUCTION
8 PURPOSES; PROVIDING FOR THE METHOD OF COLLECTION BY WHATCOM
9 COUNTY; PROVIDING FOR A PENALTY FOR LATE PAYMENT; AND
10 REPEALING OR AMENDING ANY ORDINANCES AND RESOLUTIONS IN
11 CONFLICT HEREWITH.

12 WHEREAS, a new chapter has been added to RCW Title 82 to allow transportation
13 benefit districts which have within its boundaries an international border crossing to enact
14 a local option gas tax within the district boundaries; and,

15 WHEREAS, the proposal for enactment of the local option gasoline tax was
16 approved by the voters of the Point Roberts Transportation Benefit District at the general
17 election of November 5, 1991;

18 NOW, THEREFORE, BE IT RESOLVED by the legislative body of the Point
19 Roberts Transportation Benefit District as follows:

20 **SECTION 1.** There shall be levied upon and shall be collected from and paid as provided
21 in this resolution a tax of one cent (\$0.01) per gallon tax on the retail sale of gasoline within
22 the boundaries of the Point Roberts Transportation Benefit District.

23 **SECTION 2.** Gasoline to be taxed under this resolution is motor vehicle fuel or special fuel
24 as defined by RCW Chapters 82.36 and 82.38 as now existing or as may hereinafter be
25 amended.

26 **SECTION 3.** The gross proceeds of the tax collected under this resolution, less amounts
27 deducted by Whatcom County for administration and collection expenses, if any, shall be
28 used solely for transportation purposes as is allowed by state law within said District
29 boundaries.

30 **SECTION 4. COLLECTION OF TAX.** The administration and collection of tax imposed
31 by this resolution shall be coordinated by the Whatcom County Treasurer acting ex officio

1 and independently as the treasurer of the District as required by RCW 36.73.020.
2 Remittance of the amount due shall be accompanied by a completed tax return form as may
3 be described and provided by the Treasurer. Tax may be collected at least quarterly but,
4 in any event, not more frequently than monthly. The taxpayer shall be required to swear
5 and affirm that the information given on the return is true and correct. The Point Roberts
6 Transportation Benefit District, through the Treasurer's office, may adopt from time to time
7 such rules and regulations as may be reasonable and necessary to enable the collection of
8 the gas tax as anticipated herein.

9 **SECTION 5. PAYMENT.** The taxes imposed by this resolution shall be computed and
10 remitted to the Point Roberts Transportation Benefit District along with the required form
11 on the basis of activity during each calendar month and shall be due and payable by the
12 25th day of the following month, or payment period as designated by the Treasurer, by
13 check, money order or cash. If payment is made by draft or check, the tax shall not be
14 deemed paid until the draft or check is honored in the usual course of business; nor shall
15 the acceptance of any sum by the Treasurer be an acquittance of discharge of the tax unless
16 the amount paid is the full amount due.

17 **SECTION 6. DELINQUENT PAYMENT OF TAX/PENALTY.** If full payment of any tax
18 or fee due under this resolution is not received by the Treasurer on or before the date due,
19 there shall be added to the amount due a penalty of eighteen percent (18%) of the
20 delinquent amount.

21 Failure to make payment in full of all tax amounts, and penalties, within sixty (60) days
22 following the date the tax amount initially became due shall be a violation of this section
23 and shall constitute a debt to the Point Roberts Transportation Benefit District, and may
24 be collected by court proceedings the same as any other debt in like amount which shall be
25 in addition to all other existing remedies.

26 **SECTION 7. RECORDS REQUIRED.** Each business engaged in the sale of gasoline, as
27 defined in Section 1, shall maintain records regarding the sale of gasoline which truly,
28 completely and accurately disclose all information necessary to determine the tax liability
29 hereunder during each tax period (month). Such records shall be kept and maintained for
30 a period of not less than three (3) years.

31 All books and records kept in accordance with this section shall be subject to, and made
32 available for inspection and audit at any time upon demand by the Treasurer for purposes
33 of enforcing the provisions of this resolution.

34 The monthly report may be submitted to the Treasurer along with the form for the payment
35 of taxes.

36 **SECTION 8. GAS TAX LIEN.** The Point Roberts Transportation Benefit District reserves
37 the right to file a lien with the Whatcom County Auditor against the real property

1 distributing said retail gasoline within the District for which a tax is owing and delinquent
2 under this resolution. Once a tax delinquency under this resolution has been reduced to
3 judgement and a lien has been filed therefore, as provided for therein, this gas tax lien may
4 be enforced in accordance with the priorities and procedures for the enforcement of real
5 estate mortgages, as provided under the laws of the State of Washington, that does now exist
6 or as may hereinafter be amended.

7 **SECTION 9. OTHER TAXES.** The tax herein levied shall be additional to any license fee
8 or tax imposed or levied under any law or any other ordinance of Whatcom County, except
9 as herein otherwise expressly provided.

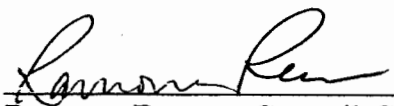
10 **SECTION 10. TAX REVENUE TO BE USED FOR STREET MAINTENANCE AND**
11 **CONSTRUCTION.** The revenue collected pursuant to this resolution shall be used for the
12 maintenance and construction of streets within the Point Roberts Transportation Benefit
13 District.

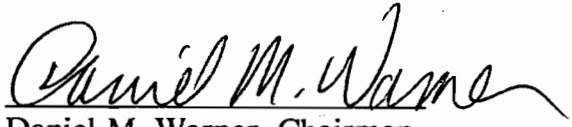
14 **SECTION 11.** All ordinances or parts of ordinances in conflict herewith are hereby
15 repealed.

16 **SECTION 12.** If any section, subsection, clause or phrase of this resolution is for any reason
17 held to be invalid or unconstitutional, such decision shall not affect the validity of the
18 remaining portions of this resolution.

19 **SECTION 13.** This resolution shall be in force from and after its passage by the legislative
20 body of the Point Roberts Transportation Benefit District, if approved, otherwise, as
21 provided by law and five (5) days after the date of publication.

22 APPROVED this 7th day of January, 1992.

23 ATTEST:
24 
25 Ramona Reeves, Council Clerk

WHATCOM COUNTY, WASHINGTON

Daniel M. Warner, Chairman

26 APPROVED AS TO FORM:

27 _____
28 Civil Deputy Pros. Atty.