

PTBA RESOLUTION 90-5

A RESOLUTION of the Mason County Public Transportation Benefit Area Authority hereinafter called the "AUTHORITY" establishing, levying, and providing for the collection of a special motor vehicle excise tax for transit purposes.

WHEREAS, RCW 35.58.273 provides for the distribution to the AUTHORITY a portion of the Motor Vehicle Excise Tax collected within the Public Transportation Benefit Area (PTBA), and,

WHEREAS, the Washington State Department of Licensing will collect this tax upon the receipt of the resolution from the AUTHORITY establishing, levying, and providing for the collection of this tax now, therefore,

BE IT RESOLVED BY THE AUTHORITY OF THE MASON COUNTY PUBLIC TRANSPORTATION BENEFIT AREA THAT:

Section 1. Motor Vehicle Excise Tax Levied. On and after January 1, 1992, pursuant to the authority of RCW 36.57A.070 and RCW 35.58.273m there is hereby levied a special excise tax, in the annual amount of one (1%) percent of the fair market value of every motor vehicle, as defined by RCW 82.44.010, owned by a resident of the PTBA, for the privilege of using such motor vehicle; provided, that in no event shall the tax be less than One (\$1.00) Dollar, and subject to the provisions of RCW 82.44.150 (2) the amount of such tax shall be credited against the amount of excise tax levied by the State of Washington, pursuant to RCW 82.44.020.

Section 2. Exemption. This excise tax shall not apply to vehicles exempt under RCW 35.58.274 for the payment of the tax.

Section 3. Schedule and Basis for Excise Tax. Pursuant to RCW 36.57A.070 and RCW 35.58.275, the schedule and basis for the excise tax imposed under this resolution shall be as provided for in RCW 82.44.040 and RCW 82.44.050, and any penalties, receipts, abatements, refunds and all other similar matters relating to the tax shall be as provided for in Chapter 82.44 of the Revised Code of Washington.

Section 4. Collection and Payment. The excise tax provided for by this resolution shall be due and payable as set forth in RCW 82.44.060 and shall be collected and paid to the Treasurer of Mason County, as provided for in RCW 35.58.276 through .279.

Section 5. Deposit and Use of Revenues. All taxes levied and collected under this resolution shall be credited to the Mason County PTBA Fund and shall be used solely for the purpose of paying all or part of the cost of acquiring, constructing, equipping or operating a public transportation system within the Mason County PTBA, or for services thereof, or to pay or secure the payment of all or a part of the principal or interest on any general obligation bonds or revenue bonds issued for public transportation purposes.

Section 6. Delivery of Certified Copies of Resolution. The clerk of the Mason County PTBA Authority is hereby authorized and directed to certify copies of the resolution to the Mason County Auditors, the Department of Transportation, and the State Department of Licensing.

Section 7. Effective Date. The effective date of the tax imposed herein shall be January 1, 1992 and such tax shall be due and payable on such date and all days following.

BOARD OF MASON COUNTY PUBLIC TRANSPORTATION BENEFIT AREA

Jayce E. Jones
Chairman

[Signature]
Vice-Chairman

David J. K... [Signature]
Ch... [Signature]

William Hunter
Michael [Signature]

Dated this 26 day of November, 19 91

ATTEST :

Janette Valley
Clerk of the Board

APPROVED AS TO FORM:

[Signature]
Attorney

I, Janette Valley, Clerk of the Mason County Public Transportation Benefit Area, do hereby certify that the above resolution is a true copy of Resolution #90-5 as approved by the Board at its regular meeting, November 18, 19 91.

Dated this 26 of November, 19 91.

Janette Valley
Clerk

PTBA RESOLUTION 90-6

A RESOLUTION of the Mason County Public Transportation Benefit Area Authority hereinafter called the "AUTHORITY" fixing and imposing a sales and use tax for the sole purpose of providing funds for the operation, maintenance and capital needs of a public transportation system, and authorizing the chairman of the AUTHORITY to execute and enter into a contract with the Washington State Department of Revenue for the collection of the sales and use tax, as provided in Chapter 82.14 RCW.

WHEREAS, the Mason County Public Transportation Benefit Area, (PTBA) and the AUTHORITY thereof were created in accordance with procedures established by Chapter 36.57A, RCW; and

WHEREAS, by resolution adopted Resolution No. 1, the AUTHORITY authorized the submission to qualified electors residing within the PTBA a proposition authorizing the AUTHORITY to fix and impose a sales and use tax not to exceed two-tenths of one percent (0.2%), in accordance with Chapter 82.14 RCW, for the purpose of providing funding for public transportation within the benefit area; and

WHEREAS, on November 5, 1991, at an election held within the boundaries of the PTBA, after notice duly given, the qualified electors of the PTBA voted in favor of said proposition; and

WHEREAS, the AUTHORITY must now pass a resolution imposing a sales and use tax within the authority granted to it; and

WHEREAS, state law requires that the AUTHORITY contract with the State of Washington, Department of Revenue to collect such tax, now therefore,

BE IT RESOLVED BY THE AUTHORITY OF THE MASON COUNTY PUBLIC TRANSPORTATION BENEFIT AREA THAT:

Section 1. A retail sales and use tax is hereby fixed and imposed, effective January 1, 1992 within the PTBA as defined by Public Transportation Resolution No. 2 upon the occurrence of taxable event as defined by Chapter 82.14 RCW. The tax shall be imposed upon and collected from persons from whom state sales tax or state use tax is collected pursuant to Chapters 82.08 and 82.12.RCW, and shall be collected commencing January 1, 1992.

Section 2. The rate of tax imposed by this resolution shall be two-tenths of one percent (0.2%) of the selling price (in the case of sales tax) or value of the article used (in the case of a use tax).

Section 3. The administration and collection of the sales and use taxes imposed by this resolution shall be in accordance with Chapter 82.14 RCW.

Section 4. The Chairman of the AUTHORITY is hereby authorized to execute and enter into a contract with the Department of Revenue of the State of Washington for the administration and collection of these sales and use taxes.

PASSED AND ADOPTED this 25 day of November, 1991.

BOARD OF MASON COUNTY PUBLIC TRANSPORTATION BENEFIT AREA

Jayce E. Faras
Chairman

[Signature]
Vice-Chairman

David J. Kneeland

William [Signature]

[Signature]

[Signature]

ATTEST:

Janette Valley
Clerk of the Board

APPROVED AS TO FORM:

[Signature]
Attorney

Janette Valley, Clerk of the Mason County Public Transportation Benefit Area, do hereby certify that above resolution is a true copy of Resolution #90-6 as approved by the Board at its regular meeting, November 18, 1991.

Dated this 25 day of November 19 91.

Janette Valley
Clerk

AGREEMENT FOR STATE ADMINISTRATION AND COLLECTION
OF LOCAL SALES AND USE TAX

THIS AGREEMENT, made and entered into by and between the Mason County Public Transportation Benefit Area Authority and the State of Washington, Department of Revenue,

WITNESSETH:

WHEREAS, the Legislature of the State of Washington has by RCW 82.14.045 authorized public transportation benefit area corporations to impose a local sales and use tax to provide funds for the operation, maintenance and capital needs of public transportation systems; and

WHEREAS, it is provided in RCW 82.14.050 that the municipal corporation imposing a sales and use tax by ordinance shall contract with the Department for the administration and collection of said tax; and

WHEREAS, the Corporation has by Resolution No. 90-6 elected to fix and impose a sales and use tax commencing January 1, 1992 and to contract with the Department for collection of the tax;

NOW, THEREFORE, pursuant to RCW 82.14.050, the parties hereto agree as follows:

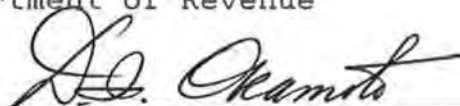
1. The Department shall exclusively perform all functions incident to the administration and collection of the tax imposed by said Resolution No. 90-6, other than criminal prosecutions.
2. The Department shall retain from the taxes so collected the amount of one and one-half percent (1.5%) thereof as expenses of administration and collection.
3. The remainder of said taxes so collected shall be deposited by the Department in the Local Sales and Use Tax Revolving Fund under the custody of the State

Treasurer and shall be distributed to the Corporation all as provided in RCW 82.14 and all other appropriate statutes.

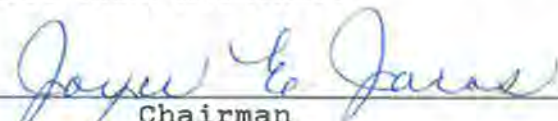
4. In carrying out its administration and collection duties hereunder, the Department shall, insofar as the same are applicable, apply the administrative provisions contained in Chapters 82.03, 82.08, 82.12, 82.32 RCW and the Department's rules and regulations promulgated pursuant to RCW 82.08.060 and 82.32.300, as the same exist or may hereafter be amended. The Department shall adopt additional rules and regulations, in accordance with the State Administrative Procedure Act, to facilitate the administration and collection of the local taxes as it may deem necessary or desirable.
5. The Department shall perform its duties hereunder so that as far as possible the local sales and use tax adopted and levied by the Corporation shall be administered and collected uniformly with the state's sales and use tax and with other local sales and use taxes.
6. The Corporation shall have the right from time to time to examine the records of the Department as they concern the Corporation or the taxpayers of the Mason County Public Transportation Benefit Area subject to the aforementioned resolution.
7. To the extent that information available to the Department is not sufficient to determine the proper allocation of the local sales and use tax, allocation shall be made in accordance with ratios reflected by the distribution of local sales and use taxes collected from all other taxpayers within the state.
8. The allocation of local sales and use tax collections will be made by the Department to the State Treasurer within 30 days after the close of the taxable period for which local sales and use taxes are imposed pursuant to ordinance or resolution.
9. All refunds and credits for local sales and use taxes made by the Department shall be charged to the Corporation.

10. This agreement shall take effect at 12:01 A.M., January 1, 1992 and shall thereafter be automatically renewed on December 31 of each year unless one of the parties gives written notice of termination on or before November 1 of each such year.

State of Washington
Department of Revenue

By: 
Director

MASON COUNTY PUBLIC TRANSPORTATION
BENEFIT AREA AUTHORITY

By: 
Chairman

D. I. OKAMOTO
Director
(360) 753-5540
Fax (206) 586-5543



STATE OF WASHINGTON
DEPARTMENT OF REVENUE
Olympia, Washington 98504-0090 MS-AX-02

December 12, 1991

Jeanette Valley, Clerk
City of Shelton
PO BOX 1277
Shelton WA 98584

Dear Jeanette:

Enclosed are two copies of the agreement for state administration and collection of local sales and use tax for the Mason County Public Transportation System.

Please have the Chairman of the Authority, Joyce E. Jaros, sign both copies of the agreement. One copy should be attached to your PTBA Resolution 90-6 for your records and the other copy should be returned to me at the address listed below for our records.

Also, Jeanette, I have enclosed a copy of the letter that went out to all taxpayers who collect local tax for Mason County and the city of Shelton. This letter was mailed on December 6, 1991. In addition, there is a notice of the rate change in your area in our quarterly local sales and use tax flyer that will be mailed to all registered taxpayers along with their monthly, quarterly or annual excise tax returns.

Your first local tax payment should be available to you at the end of March 1992. If you should have questions, please feel free to call me at the telephone number listed below.

Sincerely,

Joan L. Hays, Local Tax Supervisor
Taxpayer Account Administration
(206) 753-6523

Department of Revenue (AX-02)
PO BOX 47476
Olympia WA 98504-7476

JLH: jh

Enclosures

D. I. OKAMOTO
DIRECTOR



STATE OF WASHINGTON
DEPARTMENT OF REVENUE
OLYMPIA, WASHINGTON 98504-0090 MS-AX-02

REGISTRATION NO.

Dear Interested Party:

SUBJECT: Local Sales Tax Rate Changes, Effective January 1, 1992

I would like to inform you that effective January 1, 1992 the Mason County local sales and use tax rate will increase by two tenths of one percent (.002). This new local tax rate increase is due to the passage of a new transportation benefit area system that was voted on in the November 1991 election. This will increase the sales and use tax rate in the areas listed below to:

LOCAL TAX RATE	STATE SALES TAX RATE	TOTAL SALES TAX RATE
.012	.065	.077

The new rate of 7.7% applies to:

2300-Mason Unincorporated
2301-Shelton

The sales tax collection schedule for the new combined state and local tax rate of 7.7% is enclosed.

If you have questions or if additional tax schedules are needed, please call the department Toll Free 1-800-647-7706 (In-State); 1-800-233-6349 (Out-Of-State) or the Local Tax Section in Olympia at (206) 586-6445 or (206) 753-0688.

Sincerely,

Sharon M. Brown, Assistant Director
Taxpayer Account Administration