

**STATE OF WASHINGTON
COUNTY OF JEFFERSON
TRANSPORTATION BENEFIT DISTRICT**

In the Matter of a Resolution Imposing a Sales and Use Tax of One-Tenth of One Percent within the Boundaries of the Jefferson County Transportation Benefit District for Unincorporated Jefferson County for the Purpose of Financing the Costs Associated with Transportation Improvements In the District as Authorized by RCW [36.73.065](#) and RCW [82.14.0455](#).

RESOLUTION NO. 03-0113-25 TBD

WHEREAS, the Jefferson County Transportation Benefit District (JCTBD) for unincorporated Jefferson County was established by Jefferson County Board of Commissioners Ordinance No. [10-1216-24](#) on December 16, 2024, pursuant to Chapter [36.73](#), and codified as Chapter 3.90 of the Jefferson County Code; 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 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 ten (10) years upon a majority vote of the governing body of the district for the purpose of financing the transportation improvements of a district; and

WHEREAS, RCW [82.14.055](#)(1) requires that a local sale and use tax change may take effect (a) no sooner than seventy-five days after the department receives notice of the change and (b) only on the first day of January, April, or July; and

WHEREAS, Jefferson County’s Public Works Department has presented to the Jefferson County Board of Commissioners on multiple occasions, most recently on September 23, 2024, and again on December 16, 2024, regarding the need for additional funds necessary to maintain county roads; and

WHEREAS, the JCTBD Board held a Special Meeting on Monday, January 6, 2025, and discussed funding options available under RCW [36.73](#); and

WHEREAS, the JCTBD Board has carefully considered the financial needs required to maintain county roads and the imposition of a one-tenth of one percent (0.1%) sales and use tax, and has determined that the best interests of the district will be served by imposing this tax as authorized by RCW [36.73.065](#)(4)(a)(v) and RCW [82.14.0455](#);

NOW, THEREFORE, THE JEFFERSON COUNTY TRANSPORTATION BENEFIT DISTRICT, WASHINGTON, HEREBY RESOLVE AS FOLLOWS:

Section 1. Whereas Clauses are Findings of Fact. The JCTBD hereby adopts the above “Whereas”

clauses as Findings of Fact.

Section 2. Imposition of Additional Sales and Use Tax. As authorized by RCW [36.73.065\(4\)\(a\)\(v\)](#), as well as JCC 3.90.050, as written or hereafter amended, the additional one-tenth of one percent sales and use tax is hereby established.

Section 3. Additional Sales and Use 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 district. The amount of the additional tax shall be one-tenth of one percent (0.1%) 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 ten (10) years from the date the tax is first collected within the district and shall thereafter cease to be imposed unless renewed with the affirmative vote of the voters voting at an election or a majority vote of the JCTBD Board 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 under other sections of the Jefferson County Code.
- D. The revenues received from the tax imposed by this section shall be general revenues of the JCTBD and shall be used for those transportation-related purposes in accordance with RCW [36.73](#) and as set forth in Jefferson County Ordinance No. [10-1216-24](#) and JCC 3.90.060, as written or hereafter amended, or as otherwise authorized by law.
- E. The imposition of this tax shall remain authorized, and is not impacted by Jefferson County's decision to assume the JCTBD at any point in the future pursuant to RCW [36.74](#).

Section 4. Duties of the Clerk and Finance Director. The JCTBD Clerk and the Finance Director are hereby instructed to submit this Resolution to the Washington State Department of Revenue and to request that the Department take all necessary steps to implement and collect the tax imposed by this resolution as soon as possible.

Section 5. Severability. If any section, subsection, sentence, clause, or phrase of this resolution or its application to any person or circumstance is held invalid, the remainder of this resolution or its application to other persons or circumstances shall be fully valid and shall not be affected.

Section 6. SEPA Categorical Exemption. This resolution is categorically exempt from the State Environmental Policy Act under WAC [197-11-800\(19\)](#).

Section 7. Effective Date. This resolution shall take effect and be in full force immediately upon approval and adoption by the JCTBD Board, subject to implementation of the tax is subject to

RCW [82.14.055](#)(1).

(SIGNATURES FOLLOW ON THE NEXT PAGE)

ADOPTED and APPROVED this 13th day of January, 2025.

SEAL:



JEFFERSON COUNTY TRANSPORTATION
BENEFIT DISTRICT BOARD

[Signature]
Heidi Eisenhour, Chair

[Signature]
Greg Brotherton, Member

[Signature]
Heather Dudley Nollette, Member

ATTEST:

Carolyn Gallaway 1/13/25
Carolyn Gallaway, CMC Date
Clerk of the Board

APPROVED AS TO FORM:

[Signature] For
Philip C. Hunsucker, Date 1/13/25
Chief Civil Deputy Prosecuting Attorney