

MOTION NO. 5425

A MOTION relating to taxation; establishing policy for the collection of taxes imposed on solid waste facilities.

WHEREAS, the City of Algona has adopted a Business and Occupation (B&O) Tax on all revenues collected at the County owned Algona Transfer Station, and

WHEREAS, the King County Council objects to the imposition of Algona's tax burden on the citizens of other cities and unincorporated King County, and

WHEREAS, the imposition of this tax will increase the County costs associated with the collection of solid waste revenue and will thereby require an increase in solid waste rates, and

WHEREAS, in Seattle Water Department v. King County the Washington State Supreme Court held that such taxes must be collected only from the citizenry of the jurisdiction imposing the tax.

NOW THEREFORE BE IT MOVED by the Council of King County:

The economic burden of excise taxes on solid waste facilities should be borne by citizenry of the jurisdiction which imposes the tax.

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BE IT FURTHER MOVED:

The King County Council directs the Executive to immediately begin a study on a tax implementation plan designed to recover all necessary revenues exclusively from solid waste customers within Algona.

AND BE IT FURTHER MOVED:

The Executive is to immediately begin a study on all the costs and benefits associated with closing the Algona Transfer Station. This study shall focus on the impact to all citizens currently within the Algona service area and the budgeting and operational issues associated with a change in the County's solid waste stream.

PASSED this 10th day of March, 1982.

KING COUNTY COUNCIL
KING COUNTY, WASHINGTON

Lois North
Chairman

ATTEST:

Gerald A. Peterson
ACTING Deputy Clerk of the Council