

SOUND TRANSIT

RESOLUTION NO. R2008-15

A RESOLUTION of the Board of the Central Puget Sound Regional Transit Authority for the Pierce, King, and Snohomish Counties region fixing and imposing an additional five-tenths of one percent sales and use tax; applying existing approved taxes to implement the Sound Transit 2 Regional Transit System Plan "A Mass Transit Guide" and the Sound Move Regional Transit System Plan as authorized by a vote of the electorate; and authorizing the chief executive officer to contract with the State of Washington for tax collection and administration.

WHEREAS, the Central Puget Sound Regional Transit Authority, hereinafter referred to as Sound Transit, has been created for the Pierce, King, and Snohomish Counties region by action of their respective county councils pursuant to RCW 81.112.030; and

WHEREAS, Sound Transit is authorized to plan, construct, and permanently operate a high-capacity system of transportation infrastructure and services to meet regional public transportation needs in the Central Puget Sound region; and

WHEREAS, Sound Transit is authorized to submit an authorizing proposition to the voters to fund a high-capacity system of transportation infrastructure and services, and if approved by a majority of the persons voting, to levy, fix, and impose a sales and use tax in accordance with Chapter 81.104 RCW; and

WHEREAS, in Resolution No. 82, adopted February 13, 1997, and consistent with Chapters 81.104 and 81.112 RCW, Sound Transit levied, fixed, and imposed (1) a sales and use tax at the rate of fourth-tenths of one percent on taxable events within its boundaries; (2) a motor-vehicle excise tax of three-tenths of one percent of the value on every motor vehicle owned by residents within its boundaries; and (3) a sales and use tax of eight-tenths of one percent upon retail car rentals within its boundaries. These taxes (collectively, the "existing local taxes") have been pledged to the payment of outstanding bonds issued by Sound Transit; and

WHEREAS, for the purpose of implementing both the Sound Transit 2 Regional Transit System Plan as described in Resolution No. R2008-10 (adopted July 24, 2008) and in the Sound

Move Regional Transit System Plan described in Resolution No. 73 (adopted May 31, 1996), Sound Transit's electors approved Resolution No. R2008-11 (Proposition 1) on November 4, 2008 at a general election held within Sound Transit's boundaries. Resolution No. R2008-11 authorized Sound Transit to impose an additional sales and use tax of five-tenths of one percent, and to apply available existing local taxes to fund the Sound Transit 2 Regional Transit System Plan improvements and services in addition to funding the Sound Move Regional Transit System Plan improvements and services; and

WHEREAS, pursuant to RCW 81.104.190(6), Sound Transit is authorized to contract with the state department of revenue or other appropriate entities for administration, collection and transference of taxes authorized by Chapter 81.104 RCW.

NOW, THEREFORE, BE IT RESOLVED by the Board of the Central Puget Sound Regional Transit Authority as follows:

Section 1. As authorized by voter approval of Resolution No. R2008-11 (Proposition 1) on November 4, 2008, an additional sales and use tax is hereby levied, fixed, and imposed upon the occurrence of any taxable event within the Sound Transit district. This additional tax will be collected from those persons who are taxable by the state under Chapters 82.08 and 82.12 RCW. The additional sales and use tax rate is five-tenths 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). The additional five-tenths of one percent sales and use tax is imposed effective January 1, 2009.

Section 2. Beginning January 1, 2009, the total sales and use tax levied, fixed, imposed, and collected within the Sound Transit district will be nine-tenths 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).


Section 3. The existing local taxes shall remain in full force and effect and will continue to be collected and applied consistent with Resolution 73, Resolution No. 75, Resolution No. 82, Resolution No. R2008-10, and Resolution No. R2008-11.

Section 4. The chief executive officer is authorized to contract with the Department of Revenue for collection, transference, and administration of the additional taxes imposed by Section 1 of this Resolution. The chief executive officer is also authorized to contract with the Department of Revenue and the Department of Licensing for collection, transference, and administration of the existing local taxes, and to execute all other contracts with the Department of Revenue and Department of Licensing as may be necessary to implement this Resolution. The contracts must be in a form approved by legal counsel.

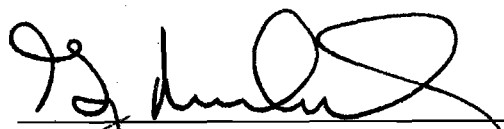
Section 5. The Board further authorizes the chief executive officer to take any actions deemed necessary or useful to implement this Resolution.

ADOPTED by the Board of the Central Puget Sound Regional Transit Authority at a regular meeting thereof held on December 11, 2008.

ATTEST:



Marcia Walker
Board Administrator



Greg Nickels
Board Chair