

SOUND TRANSIT

RESOLUTION NO. R2009-06

A RESOLUTION of the Board of the Central Puget Sound Regional Transit Authority exempting the sale of lodging from the additional five-tenths of one percent sales and use tax imposed by Resolution No. R2008-15 to the extent required by RCW 82.14.410.

WHEREAS, the Central Puget Sound Regional Transit Authority, hereinafter referred to as Sound Transit, has been created for the Pierce, King, and Snohomish County 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, Resolution No. R2008-15 levied, fixed, and imposed an additional five-tenths of one percent sales and use tax upon the occurrence of any taxable event within the Sound Transit District for the purposes set forth in Resolution Nos. R2008-10 and R2008-11; and

WHEREAS, RCW 82.14.410 requires that any local sales and use tax change adopted after December 1, 2000 must provide an exemption for those sales of lodging for which, but for the exemption, the total sales tax rate imposed on sales of lodging would exceed the maximum total sales tax rate authorized by RCW 82.14.410.

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


Section 1: An exemption from the additional five-tenths of one percent sales and use tax rate levied, fixed, and imposed by Resolution No. R2008-15 is hereby provided for those sales of lodging for which, but for the exemption, the total sales tax rate imposed on sales of lodging as of the date of the taxable event would exceed the maximum total sales tax rate authorized by RCW 82.14.410.

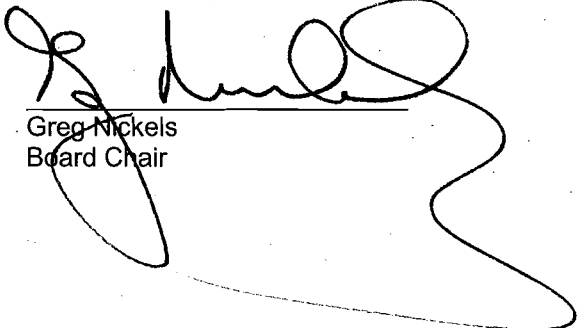
Section 2: The exemption provided in Section 1 of this resolution is limited to that portion of the tax imposed by Resolution No. R2008-15 equal to the amount, if any, by which the total sales tax rate imposed on sales of lodging as of the date of the taxable event would otherwise exceed the maximum total sales tax rate authorized by RCW 82.14.410.

Section 3: For purposes of this resolution, "sale of lodging" and "total sales tax rate" are defined as provided in RCW 82.14.410, and "local sales and use tax change" is defined as provided in RCW 82.14.055.

ADOPTED by the Board of the Central Puget Sound Regional Transit Authority at a regular meeting thereof held on March 26, 2009.

ATTEST:


Marcia Walker
Board Administrator


Greg Nickels
Board Chair