

10/24/22 (Date of First Reading)  
11/07/22 (Date of Public Hearing)

ORDINANCE NO. M- [Ordinance Number]

AN ORDINANCE of the City of Vancouver Transportation Benefit District imposing a one-tenth of one percent (0.1%) sales and use tax pursuant to RCW 36.73.065(4)(a)(v) and VMC 3.40.070 for the purpose of financing the costs associated with transportation improvements in the district, specifically that of additional transportation elements as outlined in the Complete Street policy; providing for severability; and setting an effective date.

WHEREAS, streets are the City of Vancouver's largest physical asset and are critical to our community's day-to-day and long-term economy and livability; and

WHEREAS, the City Council of the City of Vancouver (the "City") in Ordinance No. M4139 created the Vancouver Transportation Benefit District (the "Vancouver TBD") as authorized by RCW 35.21.225 and subject to the provisions of RCW 36.73; and

WHEREAS, the geographical boundaries of the Vancouver TBD are composed of the corporate limits of the City as they currently exist or as they may exist following future annexations; and

WHEREAS, RCW 36.73.065 authorizes a Transportation Benefit District that includes all the territory within the boundaries of the jurisdiction establishing the district, may impose, by

majority vote of the district's governing board, up to one-tenth of one percent of the sales and use tax authorized by RCW 36.73.040 and RCW 82.14.0455; and

WHEREAS, the Board of the Vancouver TBD finds it to be in the best interests of the Vancouver TBD to impose a one-tenth of one percent sales and use tax for the purpose of acquiring, constructing, improving, providing, and funding transportation improvements that are consistent with the City of Vancouver Complete Streets policy within the Vancouver TBD; and

WHEREAS, with proper notice to the public, the Vancouver City Council, acting in an ex officio capacity as the Transportation Benefit District Board, conducted a first reading of the proposed ordinance on October 24, 2022 and a public hearing concerning the ordinance and proposed code changes on November 7, 2022.

NOW, THEREFORE,

BE IT ORDAINED BY THE CITY OF VANCOUVER:

**Section 1. Findings.** The City Council, acting as the Transportation Benefit District Board, hereby adopts and incorporates by reference the above recitals as findings in support of this Ordinance.

**Section 2. Additional One-Tenth of One Percent (0.1%) Sales and Use Tax.** An additional one-tenth of one percent (0.1%) sales and use tax is hereby established and imposed pursuant to Chapters 36.73.040, 36.73.065(4)(a)(v) and 82.14.0455 of the Revised Code of Washington for the purpose of acquiring, constructing, improving, providing, and funding transportation improvements, including the operation, preservation, and maintenance of these facilities or programs, within the Vancouver Transpiration Benefit District that are consistent with Complete Streets policy as approved by City Council via an ordinance on June 19, 2017. The sales and use tax shall be imposed for a period not exceeding ten (10) years unless renewed

or extended pursuant to Chapter 82.14.0455 of the Revised Code of Washington. The tax shall be in addition to any other taxes authorized by law and shall be collected from those persons who are taxable by the state under Chapters 82.08 and 82.12 of the Revised Code of Washington, as amended, upon the occurrence of any taxable event within the boundaries of the City of Vancouver Transportation Benefit District, the boundaries of which are co-extensive with the boundaries of the City of Vancouver.

**Section 3. Use of Revenue.** The revenues received from the one-tenth of one percent (0.1%) sales and use tax imposed by this ordinance shall only be expended on complete streets transportation projects approved by the Board of the District during adoption of the annual budget. The transportation projects and programs to be funded with the revenues from the sales and use tax shall be completed in partnership with the City of Vancouver and shall be consistent with the adopted Complete Streets policy and the adopted 2023-2028 Transportation Improvement Program as hereafter revised and extended, which are anticipated to include the projects set forth in Exhibit A.

**Section 4. Notice to Department of Revenue.** The Clerk of the Board is directed to submit this Ordinance to the Washington Department of Revenue (DOR), and to direct DOR to take all necessary steps to implement and collect the tax imposed by this Ordinance.

**Section 5. Severability.** If any clause, sentence, paragraph, section, or part of this ordinance or the application thereof to any person or circumstances shall be adjudged by any court of competent jurisdiction to be invalid, such order or judgment shall be confined in its operation to the controversy in which it was rendered and shall not affect or invalidate the remainder of any parts thereof to any other person or circumstances and to this end the

provisions of each clause, sentence, paragraph, section or part of this law are hereby declared to be severable.

**Section 6. Effective Date.** This ordinance shall take effect immediately, provided, that the additional sales and use tax imposed by Section 2 shall apply only to taxable events occurring on and after April 1, 2023.

Read first time:

Ayes: Councilmembers

Nays: Councilmembers

Absent: Councilmembers

Read second time:

PASSED by the following vote:

Ayes: Councilmembers

Nays: Councilmembers

Absent: Councilmembers

SIGNED this \_\_\_\_\_ day of \_\_\_\_\_, 2022.

\_\_\_\_\_  
Anne McEnery-Ogle, Mayor

Attest:

\_\_\_\_\_  
Natasha Ramras, City Clerk

Approved as to form:

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Jonathan Young, City Attorney

## SUMMARY

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