

BEFORE THE METRO COUNCIL

FOR THE PURPOSE OF INCREASING) ORDINANCE NO 97-685
THE EXCISE TAX ON SOLID WASTE)
FACILITIES BY ONE PERCENT (1%) TO) Introduced by Councilor Jon Kvistad,
PROVIDE STABLE FUNDING FOR) Presiding Officer
PARKS AND OPENSACES)

WHEREAS, the Metro Council adopted Resolution 94-1983 for the purpose of adopting policies for the management of the Parks/Expo Fund; and

WHEREAS, pursuant to Resolution 94-1983, the Council agreed that before July 1997 it should review the funding strategy established by Resolution 94-1983 to determine an alternative funding source which addresses parks' needs with the goal being to reduce or eliminate Expo support to Parks at the earliest possible date; and

WHEREAS, a one percent (1%) surcharge on the excise tax paid by users of solid waste facilities is the most equitable source of revenue available to meet the need for regional financing; now, therefore,

THE METRO COUNCIL ORDAINS AS FOLLOWS:

Section 1. That Metro Code Section 7.01.020 is amended to read:

"7.01.020

(a) For the privilege of the use of the facilities, equipment, systems, functions, services, or improvements owned, operated, franchised, or provided by the district, each user shall pay a tax of 7.5 percent of the payment charged by the operator or the district for such use unless a lower rate has been established as provided in subsection 7.01.020(b). Each user of all solid waste system facilities shall pay an additional tax of 1.0 percent of the payment charged by the operator or the district. The tax constitutes a debt owed by the user to the district which is extinguished only by payment of the tax directly to the district or by the operator to the district. The user shall pay the tax to the district or to an operator at the time payment for the use is made. The operator shall enter the tax on his/her records when payment is collected if the operator keeps his/her record on the cash basis of accounting and when earned if the operator keeps his/her records on

the accrual basis of accounting. If installment payments are paid to an operator, a proportionate share of the tax shall be paid by the user to the operator with each installment.

(b) The council may for any period commencing no sooner than July 1 of any year and ending on June 30 of the following year establish a tax rate lower than the rate of tax provided for in subsection 7.01.020(a) by so providing in an ordinance adopted by the district. If the council so establishes a lower rate of tax, the executive officer shall immediately notify all operators of the new tax rate. Upon the end of the fiscal year the rate of tax shall revert to the maximum rate established in subsection 7.01.020(a) unchanged for the next year unless further action to establish a lower rate is adopted by the council as provided for herein."

Section 2. That the amendments to the Metro Code provided for in Section 1 of this Ordinance shall take effect on August 1, 1997.

ADOPTED by the Metro Council this ____ day of _____ 1997.

WITHDRAWN

Jon Kvistad, Presiding Officer

ATTEST:

Approved as to Form:

Recording Secretary

Daniel B. Cooper, General Counsel