

**CITY OF LIBERTY LAKE
SPOKANE COUNTY, WASHINGTON
RESOLUTION NO. 23-254**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LIBERTY LAKE,
SPOKANE COUNTY WASHINGTON, IMPOSING A SALES AND USE TAX OF ONE-
TENTH OF ONE PERCENT (.1%) WITHIN THE BOUNDARIES OF THE CITY OF
LIBERTY LAKE TRANSPORTATION BENEFIT DISTRICT FOR THE PURPOSES OF
FUNDING TRANSPORTATION IMPROVEMENTS**

WHEREAS, the City Council of the City of Liberty Lake approved the creation of the City of Liberty Lake Transportation Benefit District (TBD) with geographical boundaries comprised of the corporate limits of the City of Liberty Lake as they currently exist or as they may exist following future annexations. And;

WHEREAS, the governing board of the TBD is the City of Liberty Lake City Council and is authorized to exercise statutory powers of the TBD as provided for in RCW 36.73. and;

WHEREAS, the City of Liberty Lake TBD possesses all of the powers of a transportation benefit district authorized pursuant to RCW 36.73, including without limitation, the power to fund the district via sales and use tax in an amount not to exceed one-tenth of one percent (0.1%) for a period of 10 years upon a majority vote of the governing board as provided for in RCW 36.73.065 and in accordance RCW 82.14.0455. and;

WHEREAS, upon approval, funds generated by the City of Liberty Lake TBD shall be used for transportation operations, maintenance, preservation and improvements as defined in RCW 36.73.015(6), including projects contained in City of Liberty Lake's Capital Facilities Plan.

NOW THEREFORE, BE IT RESOLVED that the City Council of the City of Liberty Lake, Washington, as follows:

Section 1. Addition of .1% Sales and Use tax

The City Council as the governing board of the City of Liberty Lake Transportation Benefit District finds that it is in the best interest of the City and District to impose a sales and use tax of one-tenth of one percent (.1%) pursuant to RCW 36.73.040(3)(a), 36.73.065(4)(v), and 82.14.0455 for the purpose of raising revenue to provide for transportation improvements within the District. The sales and use tax shall be imposed for a period not exceeding ten (10) years. 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 RCW 82.08 and 82.12 upon the occurrence of any taxable event within the boundaries of the City of Liberty Lake Transportation Benefit District which is coterminous with the City of Liberty Lake city limits.

Section 2. Description of Transportation Improvements

Revenues from the sales and use tax may be used to acquire, invest in, construct, improve, provide, operate, preserve and maintain transportation improvements within the City of Liberty Lake TBD. Furthermore, revenues may be used to fund the cost of all construction, maintenance, preservation, operation, design, engineering and other costs incurred in connection with transportation improvement projects included in the City of Liberty Capital Facilities Plan.

Section 3. Notice to Department of Revenue

The Finance Director is instructed to submit this Resolution to the Washington State Department of Revenue (DOR), and to direct DOR to take all steps necessary to immediately implement and collect the tax imposed by this Resolution.

Section 4. Severability.

If a section, subsection, paragraph, sentence, clause, or phrase of this Resolution is declared unconstitutional or invalid for any reason by any court of competent jurisdiction; such decision shall not affect the validity of the remaining portions of this Resolution.

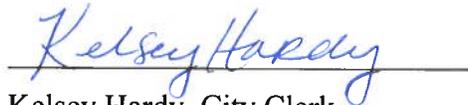
PASSED AND ADOPTED by the City Council of the City of Liberty Lake, State of Washington on this 21st day of November, 2023.



Cris Kaminskas, Mayor

ATTEST:

Approved as to Form:



Kelsey Hardy, City Clerk



Sean P. Boutz, City Attorney