

ORDINANCE NO. 2259

ORDINANCE AMENDING SELAH MUNICIPAL CODE SUBSECTION 4.34.040(8)

WHEREAS, Selah Municipal Code (SMC) Chapter 4.34 – labeled as Utility Occupation Tax – was enacted in 1983 (via Ordinance No. 810), its various subsections have seldom been revised, and a revision to subsection 4.34.040(8) occurred and also a new subsection 4.34.040(9) was enacted in 2024 (both via Ordinance No. 2236); and

WHEREAS, the City Council finds that good cause exists to amend subsection 4.34.040(8) with regard to the rates of interfund “taxes” that are imposed on gross enterprise revenues that the City receives due to operating its City-run utilities;

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF SELAH, WASHINGTON, does hereby ordain as follows:

Section 1. Amendment of SMC 4.34.040(8). That SMC subsection 4.34.040(8) shall be and hereby is amended to read and provide as shown in the following editing marks (which editing marks are included in this Ordinance for ease of reference, but which shall be removed when the codifiers publish the official updated version of SMC subsection 4.34.040(8) on the internet):


(8) An interfund tax of ~~six~~eight percent is hereby imposed upon and against gross enterprise revenues that the City receives from its utility customers due to the City directly or via a third-party contractor carrying on the business(es) of operating a water system, a sewerage system, a garbage (a/k/a solid waste) collection service, or any combination thereof, and such interfund tax revenues shall be credited to the City’s general fund account and available for use on or toward any proper City expenditure or undertaking. As stated, this is an interfund tax, rather than a traditional tax that is or can be imposed against residents, citizens, customers, or third-party utility operations.

Section 2. Severability. Should any section, paragraph, sentence, clause or phrase of this Ordinance, or its application to any person or circumstance, be declared unconstitutional or otherwise invalid for any reason, or should any portion of this Ordinance be preempted by state or federal law or regulation, such decision or preemption shall not affect the validity of the remaining portions of this Ordinance or its application to other persons or circumstances.

Section 3. Corrections. The City Attorney and the codifiers of the SMC are authorized – consistent with RCW 35.21.500 – to make any necessary or desirable clerical or formatting changes – including but not limited to correcting scrivener errors; changing formatting; eliminating bold, italic and underscore emphasis; changing numbering; and correcting references – when publishing or republishing the official text of any section(s), Chapter(s), title(s) or other portion(s) of the SMC due to any amendment, addition, alteration, change, impact or enactment effectuated by this Ordinance.

Section 4. Publishing & Effective Date. Consistent with RCW 35A.12.130 (3<sup>rd</sup> ¶) and .160 (1<sup>st</sup> and 2<sup>nd</sup> ¶¶), this Ordinance or a summary of it shall be published at least once in the City's official newspaper prior to the Ordinance taking effect.


PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF SELAH,  
WASHINGTON this 12<sup>th</sup> day of November, 2025.

  
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Roger Bell, Mayor

ATTEST:

  
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Courtney McGarity, City Clerk

APPROVED AS TO FORM:

  
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Rob Case, City Attorney