ORDINANCE NO. 1039

An Ordinance of the City of Kent
amending Subsection (q) of Section 2, and amending Sections 11, 12, and 17, ALL of Ordinance No. 913 of said City, relating to and providing for a license or occupation tax.

BE IT ORDAINED by the City Council of the City of Kent as follows:

Section 1. That subsection (q) of Section 2 of Ordinance No. 913 of the City of Kent, passed and approved December 5, 1955, be and it is hereby amended to read as follows:

"The term 'quarterly period' shall mean a three (3) month period beginning on the first day of the first, fourth, seventh and tenth months of the calendar year."

Section 2. That Section 11 of said Ordinance No. 913, be and it is hereby amended to read as follows:

"Section 11. Low Volume Exemption. Whenever a person engages in one or more business activities wherein the value of products, gross proceeds of sale, or gross income of the taxable business is less than $2,550.00 for a quarterly period, such person shall be exempt from payment of the tax under Section 4 hereof, but shall nevertheless make and file the quarterly sworn information return required under Section 12 hereof stating that he is exempt under this Section 11."

Section 3. That Section 12 of said Ordinance No. 913, be and it is hereby amended to read as follows:

"Section 12. Quarterly Returns and Payments. The license fee or tax imposed by this Ordinance, except the $12.00 fee required to accompany the annual application for the business license, shall be due and payable in quarterly installments, and remittance therefore shall be made to the City Treasurer on or before the last day of the month next succeeding the end of the quarterly period in which the tax accrued. The license-tax payer on or before the last day of said month, shall also transmit to the City Treasurer a return, upon a form to be prescribed and provided by the City Clerk; said return shall contain a statement by the tax payer stating..."
the amount of the tax for which he is liable for the preceding quarterly period under and computed according to the provisions of this Ordinance, that the information therein given and the amount of tax liability therein reported are full and true, and that he knows the same to be so; said statement shall be signed by the taxpayer, and the signing of the same shall be deemed and constitute the same a statement under the penalties of perjury equivalent to and as if sworn to under oath; the return when thus signed need not disclose the value of products, gross proceeds of sales, or gross income of the business constituting the measure of tax liability therein reported. Provided, however, that the City Council in its discretion may at any time by resolution require an annual or other additional return from any taxpayer, setting forth the value of the products, gross proceeds of sales, or gross income of the business constituting measure of the tax hereunder, and such additional information as it may deem necessary to correctly determine license fee or tax liability under this Ordinance, and containing a statement by the taxpayer sworn to (or affirmed) under oath that the information therein given and the amount of the tax liability therein reported are full and true and that he knows the same to be so.

" Whenever the total tax for which any person is liable under this Ordinance does not exceed the sum of $3.00 for any quarterly period an annual return may be made upon written request to and written approval by the City Clerk."

Section 4. That Section 17 of said Ordinance No. 913, be and it is hereby amended to read as follows:

" Section 17. Sale or Transfer of Business. Upon the sale or transfer during any quarterly period of a business on account of which a license fee or tax is hereby required, the purchaser or transferee shall, if the fee or tax has not been paid in full for said quarterly period, be responsible for the payment of the fee or tax for that portion of the quarterly period during which he carries on such business."

Section 5. That the Amendments to said Ordinance No. 913, herein made shall be effective beginning with the second quarter of the year 1959, commencing July 1, 1959.

Section 6. That this Ordinance shall take effect and be in force from and after its passage, approval and publication as by law provided.

Passed: 7-6-59
Approved: 7-7-59
Published: 7-8-59