ORDINANCE NO. 1331

AN ORDINANCE of the City of Kent, Washington, repealing certain portions of the Kent City Ordinances pertaining to Business Licenses and Taxation on Businesses and Occupations; and adding to the Ordinances of the City of Kent a business activities occupation tax on certain utilities doing business within the City Limits of the City of Kent.

THE CITY COUNCIL OF THE CITY OF KENT, WASHINGTON, DO

ORDAIN AS FOLLOWS:

Section 1. The following sections of the Kent City Code and Kent City Ordinances, as codified therein, are hereby repealed:

A. Sec. 6.4.16 (a), (b), (c), (d)-(1)-(2)-(3)-(4)-(5)-(6), and (e). (Ordinance No. 0.913 s4, 1955).
B. Sec. 6.4.20 (Ordinance No. 0.913 s6, 1955)
C. Sec. 6.4.24 (a). (Ordinance No. 0.913 s7, 1955).
D. Sec. 6.4.28 (a), (b) (1)-(2)-(3). (Ordinance No. 0.913 s7, 1955).
E. Sec. 6.4.40 (a), (b), (c), (d) and (e). (Ordinance No. 0.913 s10, 1955).
F. Sec. 6.4.44 (Ordinance No. 0.913 s11, as amended by 0.1039, 1959).

Section 2. With reference to Kent Ordinance, Section 6.4.12 (Ordinance No. 0.913 s3--1955) requiring payment of $12.00 for a Kent Business License, in the case of a new business started during the year, the first business license fee will be pro-rated quarterly.

Section 3. CERTAIN PUBLIC UTILITIES SUBJECT TO TAX:

A. In addition to the other business and license fees called for by the Ordinances of the City of Kent, there is hereby levied upon, and shall be collected from the persons engaged in certain business activities, occupation taxes in the amounts to be determined by the application of the rates herein stated against gross income as follows:
(1) Upon every person engaging in or carrying on
a telephone business within or partly within the City,
an annual fee or tax for the privilege of so doing
equal to three per cent (3%) of the total gross sub-
scribers' station exchange revenues from business
and residence telephone service (excluding message
units) in the City during the tax year for which a
license is required.

(2) Upon every person engaging in or carrying
on a business of selling, furnishing, distributing
or producing gaseous gas for commercial or domestic
use or purpose, a fee or tax equal to three per cent
(3%) of the total gross income from such business in
the City during the tax year for which a license is
required.

(3) Upon every person engaging in or carrying on
the business of selling, furnishing, or distributing
electricity for light and power, a fee or tax equal
to three per cent (3%) of the total gross income
from such business in the City during the tax year
for which a license is required.

B. In computing said tax as hereinbefore provided,
the taxpayer may deduct in computing gross income the fol-
lowing items:

(1) The actual amount of credit losses and un-
collectibles sustained by the taxpayer.

(2) Amounts derived from transactions in inter-
state and foreign commerce which the City is prohibited
from taxing under the Laws and Constitution of the
United States.

Section 4. UTILITY TAX; WHEN DUE: The utility tax
imposed by this Chapter shall be due and payable to the Treasurer in quarterly installments, and remittance thereof shall be made to the Treasurer on or before the last day of the month next succeeding the end of the quarterly period in which the tax accrued. Quarterly period for the purpose of this Chapter shall mean each three (3) month period of the calendar year as defined in Section 6.4.08 (q) (Kent City Ordinance 0.913 s2, as amended by 0.1039--1959). The taxpayer, on or before said last day of said month, shall also transmit to the Treasurer a return upon a form to be prescribed and provided by the Clerk, which return shall contain a statement by the taxpayer 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 Chapter, 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; which statement shall be signed by the taxpayer or authorized agent, and the signing of same shall be deemed and constitute the same a statement under the penalties of perjury equivalent to and as if sworn to under oath.

Section 5. If any provision, section, paragraph, clause or part of this Ordinance shall be held void or unconstitutional, the remainder of this Ordinance shall not be affected thereby, but all other provisions, sections, paragraphs, clauses and parts of this Ordinance, not expressly so held to be void or unconstitutional shall continue and remain in full force and effect.

Section 6. This Ordinance shall take effect and be in force from and after its passage, approval and publication as provided by law, provided, however, Sections 3 and 4 of this Ordinance shall become effective March 1, 1966.

ALEX THORNTON, Mayor

Page Three
Attest:

[Signature]

MARIE JENSEN, City Clerk

Approved as to form:

[Signature]

JOHN A. BERETTER, City Attorney

PASSED the ___ day of ___, 1966.

APPROVED the ___ day of ___, 1966.

PUBLISHED the ___ day of ___, 1966.