ORDINANCE No. 1982

AN ORDINANCE of the City of Kent, Washington, imposing a leasehold excise tax upon the act or privilege of occupying or using publicly owned real or personal property within the City of Kent, and authorizing the Mayor to contract with the State Department of Revenue to administer and collect said tax.

THE CITY COUNCIL OF THE CITY OF KENT, WASHINGTON, DO ORDAIN AS FOLLOWS:

Section 1. There is hereby levied and shall be collected a leasehold excise tax on and after September 1, 1976 upon the act or privilege of occupying or using publicly owned real or personal property within the City of Kent through a "leasehold interest" as defined by Section 2, Chapter 61, Laws of 1975-76, Second Extraordinary Session (hereafter "the state act"). The tax shall be paid, collected, and remitted to the Department of Revenue of the State of Washington at the time and in the manner prescribed by Section 5 of the state act.

Section 2. The rate of the tax imposed by Section 1 shall be four percent of the taxable rent (as defined by Section 2 of the state act).

Section 3. The administration and collection of the tax imposed by this Ordinance shall be in accordance with the provisions of the state act.

Section 4. Leasehold interests exempted by Section 13 of the state act as it now exists or may hereafter be amended shall be exempt from the tax imposed pursuant to Section 1 of this Ordinance.

Section 5. The City of Kent hereby consents to the inspection of such records as are necessary to qualify the City for inspection of records of the Department of Revenue pursuant to RCW 82.32.330.
Section 6. The Mayor of the City of Kent is authorized to execute a contract with the Department of Revenue of the state of Washington for the administration and collection of the tax imposed by Section 1: PROVIDED, that the City Attorney shall first approve the form and content of said contract.

Section 7. If any provision of this Ordinance, or its application to any person or circumstance is held invalid, the remainder of the Ordinance or the application of the provision to other persons or circumstances is not affected.

Section 8. This Ordinance shall take effect and be in force five (5) days from and after its passage, approval and publication as provided by law.

ISABEL HOGAN, MAYOR

ATTEST:

MARIE JENSEN, CITY CLERK

APPROVED AS TO FORM:

DONALD E. MIRK, CITY ATTORNEY

PASSED the 2 day of August, 1976.
APPROVED the 3 day of August, 1976.
PUBLISHED the 5 day of August, 1976.

I hereby certify that this is a true copy of Ordinance No. 1982, passed by the City Council of the City of Kent, Washington, and approved by the Mayor of the City of Kent as hereon indicated.

MARIE JENSEN, CITY CLERK

(SEAL)