AN ORDINANCE of the City of Kent, Washington, amending Section 2 of Ordinance 1549 relating to utility tax on telephone business within the City of Kent

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

Section 1. Section (1)(a) of Section 2 of Ordinance 1549 which reads as follows:

"3.04.04 CERTAIN UTILITIES SUBJECT TO TAX

(1) In addition to the other business and license fees required by the ordinances of the City of Kent, there is hereby levied upon all persons (including the City of Kent) engaged in certain business activities an occupation tax to be collected as follows:

(a) Upon every person engaging in or carrying on any telephone business within the City, an annual fee or tax equal to 3.5% of the total gross operating revenues, including revenues from intra-state toll, derived from the operation of such business within the City of Kent. Gross operating revenues for this purpose shall not include charges which are passed on to the subscribers by a telephones company pursuant to tariffs required by regulatory order to compensate for the cost to the company of the tax imposed by this ordinance."

is hereby amended to read as follows:

"3.04.04 CERTAIN UTILITIES SUBJECT TO TAX

(1) In addition to the other business and license fees required by the ordinances of the City of Kent, there is hereby levied upon all persons (including the City of Kent) engaged in certain business activities an occupation tax to be collected as follows:

(a) Upon every person engaging in or carrying on any telephone business within the City, an annual fee or tax equal to 3.5% of the total gross operating revenues, including revenues from intra-state toll, derived from the operation of such business within the City of Kent. Gross operating revenues for this purpose shall not include charges which are passed on to the subscribers by a telephones company pursuant to tariffs required by regulatory order to compensate for the cost to the company of the tax imposed by this ordinance."
"Telephone Business" means the business of providing access to a local telephone network, local telephone network switching service, toll service, or coin telephone services, or providing telephonic, video, data or similar communication or transmission for hire, via a local telephone network, toll time or channel or similar communication or transmission system. It includes cooperative or farmer-line telephone companies or associations operating an exchange. "Telephone business" does not include the providing of competitive telephone service, nor the providing of cable telephone service.

"Competitive Telephone Service" means the providing by any person of telephone equipment, apparatus, or service, other than toll service, which is of a type which can be provided by persons that are not subject to regulation as telephone companies under Title R-80 RCW and for which a separate charge is made.

Section 2. This Ordinance may be codified under Section 3.04.04 of the Kent City Code.

Section 3. This Ordinance shall take effect on February 1, 1982 following 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 21 day of ____, 1981
APPROVED the 22 day of ____, 1981
PUBLISHED the 27 day of ____, 1981
I hereby certify that this is a true copy of Ordinance No. 2327, passed by the City Council of the City of Kent, Washington, and approved by the Mayor of the City of Kent hereon indicated.

MARIE JENSEN, CITY CLERK
(SEAL)