AN ORDINANCE of the City of Kent, Washington, relating to sales or use taxes; amending Chapter 3.02 of the Kent City Code by adding Section 3.02.100 to impose an additional sale or use tax as authorized by Section 17(2), Chapter 49, Laws of 1982, First Extraordinary Session; amending and renumbering said Chapter 3.02 (Ordinance No. 1651); and providing for special initiative.

WHEREAS, the local government is currently authorized to impose a sales or use tax pursuant to RCW 82.14.030(1); and

WHEREAS, the State Legislature by Section 17(2), Chapter 49, Laws of 1982, First Extraordinary Session (RCW 82.14.030(2)) has authorized local government to impose additional sales or use tax, in part to compensate local government for any losses from the phase-out of the property tax on business inventories; NOW, THEREFORE,

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

Section 1. A new Section 3.02.100 is added to Chapter 3.02 of the Kent City Code as follows:

"3.02.100. ADDITIONAL SALES OR USE TAX.

(1) There is hereby imposed a sales or use tax, as the case may be, as authorized by RCW 82.14.030(2), upon every taxable event, as defined in RCW 82.14.020, occurring within the City of Kent. The tax shall be imposed upon and collected from those persons from whom the state sales tax or use tax is collected pursuant to Chapters 82.08 and 82.12 RCW.

(2) The rate of the tax imposed by subsection 1 of this section shall be that percent of the selling price or value of the article used, as the case may be, imposed by King County pursuant to Section 17(2), Chapter 49, Laws of 1982, First Extraordinary Session. PROVIDED HOWEVER, That during such period as there is in effect a sales tax or use tax imposed by King County under Section 17(2), Chapter 49, Laws of 1982, First Extraordinary Session, the
County shall receive fifteen percent of the tax imposed by Section 1.

Section 2. Chapter 3.02 of the Kent City Code is renumbered and amended as follows:

3.02.040. SALES OR USE TAX IMPOSED.

(1) There is hereby imposed a sales or use tax, as the case may be, as authorized by RCW 82.14.030(1), upon every taxable event, as defined in RCW 82.14.020, occurring within the City of Kent. The tax shall be imposed upon and collected from those persons from whom the State sales or use tax is collected pursuant to RCW Chapters 82.08 and 82.12.

3.02.080. RATE OF TAX.

(2) The rate of the tax imposed by subsection 1 of this section shall be one-half of one percent of the selling price or value of the article used, as the case may be; PROVIDED, that during such period as there is in effect a sales or use tax imposed by King County, the rate of tax imposed by this Chapter shall be four hundred twenty-five one-thousandths of one percent.

3.02.120. ADMINISTRATION AND COLLECTION. The administration and collection of the tax imposed by this Chapter shall be in accordance with the provisions of RCW 82.14.050.

3.02.160. INSPECTION OF RECORDS. The City hereby consents to the inspection of such records as are necessary to qualify the City for inspection of records by the Department of Revenue pursuant to RCW 82.32.330.

3.02.200. COLLECTION BY STATE. The Mayor of the City of Kent is authorized to enter into an agreement with the State of Washington Department of Revenue for the collection and administration of the tax imposed by this chapter.

3.02.240. FAILURE TO COLLECT OR PAY TAX - PENALTY. Any seller who fails or refuses to collect the tax as required with the intent to violate the provisions of this Chapter or to gain some advantage or benefit, either direct or indirect, and any buyer who refuses to pay any tax due under this Chapter shall be guilty of a misdemeanor, and upon conviction thereof shall be
fined no more than $500 or imprisoned not more than six months, or by such fine and imprisonment."

Section 3. Section 1 of this ordinance shall be subject to a Special Initiative pursuant to RCW 35A.11.100 for a 30 day period commencing at the time of final passage. The number of registered voters needed to sign a petition for Special Initiative shall be fifteen percent of the total number of names of persons listed as registered voters within the City on the day of the last preceding Municipal general election.

Section 4. If any provision of this ordinance is invalidated, or its application to any person or circumstance is held invalid, the remainder of this ordinance or the application of the provisions to other persons or circumstances is not affected.

Section 5. This ordinance shall take effect and be in force five (5) days from and after its passage, approval and publication as provided by law. PROVIDED that the tax imposed by Section 1 shall take effect and be in force on the date there is in effect a sales tax or use tax imposed by King County under Section 17(2), Chapter 49, Laws of 1982, First Extraordinary Session.

ISABEL HOGAN, MAYOR

ATTEST:

MARIE JENSEN, CITY CLERK

APPROVED AS TO FORM:

P. STEPHEN DIJULIO, CITY ATTORNEY
PASSED the ___ day of ____, 1982.
APPROVED the ___ day of ____, 1982.
PUBLISHED the ___ day of ____, 1982.

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

(SEAL)
MARIE JENSEN, CITY CLERK