AN ORDINANCE of the City of Kent, Washington, relating to sales or use taxes; amending Section 3.02.100 of the Kent City Code (Section 1, Ordinance 2368) imposing an additional sales or use tax as authorized by Section 17(2), Chapter 49, Laws of 1982, First Extraordinary Session; and providing for Special Initiative pursuant to RCW 35A.11.100.

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. Section 3.02.100 (Section 1, Ordinance 2368) is amended 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) On or after January 1, 1983, the rate of the tax imposed by subsection 1 of this section shall be three-tenths of one percent of the selling price or value of the article used, as the case may be. On or after July 1, 1983, 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 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, at a rate equal to or greater than the rate imposed by this subsection, the County shall receive fifteen percent of the tax imposed by subsection 1: PROVIDED FURTHER, 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, at a rate which is less than the rate imposed by this subsection, the County shall receive from the tax imposed by subsection 1 that amount of revenues equal to fifteen percent of the rate of the tax imposed by the County under Section 17(2), Chapter 49, Laws of 1982, First Extraordinary Session."

Section 2. Section 1 of this ordinance shall be subject to a Special Initiative pursuant to RCW 35A.11.100. 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. In all other respects this power of Special Initiative shall be exercised in the manner set forth in RCW 35.17.260 through 35.17.360. Pursuant to RCW 35.17.330, if the number of votes cast favor the ordinance proposed by such a Special Initiative, then such ordinance shall become effective immediately upon, but not before, such an election.

Section 3. 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 4. 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 January 1, 1983.
ATTEST:

MARIE JENSEN, CITY CLERK

APPROVED AS TO FORM:

P. STEPHEN DIJULIO, CITY ATTORNEY

PASSED the 27 day of __________, 1982.

APPROVED the 29 day of __________, 1982.

PUBLISHED the 2 day of __________, 1982.

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 as hereon indicated.

MARIE JENSEN, CITY CLERK (SEAL)

4102-91A (Draft B)