Ordinance No. 3074

(Amending or Repealing Ordinances)

CFN=104 - Finance
CFN=110 - Water, Sewer & Drainage Rates & Policies
Passed 11/3/1992
Utility Taxes (Sec. 3.18.030-3.18.90)

Amended by Ord. 3645;4061

The date ["Beginning July 1, 1998"] has led to confusion. This date will be deleted from cover sheets of ordinance/resolution revision pages. This cover sheet will be deleted on electronic pages only. No other deletions or changes have been made to the document – 6/21/2012
ORDINANCE NO. 3674

AN ORDINANCE of the City Council of the City of Kent, Washington, relating to utility taxes; amending Chapter 3.04 (Ordinance No. 2758) of the Kent City Code to change 3.04.080 to require a monthly tax remittance; and to add Section 3.04.090 to require taxpayers to keep and provide records; and to add Section 3.04.100 to authorize the Finance Director to make tax assessments when taxpayers fail or refuse to pay taxes; and to add Section 3.04.110 to provide a credit for any overpayment; and to provide Section 3.04.120 to provide an appeal procedure; and to add 3.04.130 to make it unlawful to file a false return; and to add Section 3.04.140 to provide a civil penalty for non-compliance.

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

Section 1. Kent City Code (KCC) Chapter 3.04 (Ordinance No. 2758) is hereby amended to read as follows:

3.04.080. UTILITY TAX WHEN DUE. The utility tax imposed by Section 3.04.040 of this Chapter shall be due and payable in quarterly monthly installments and remittance thereof shall be made on or before the last day of the following 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 (3) month period of the calendar year. The taxpayer, on or before said last day of said month shall also transmit to the Finance Department due date, the taxpayer shall file with the Finance Department a return upon a form to be prescribed and
provided by the Finance Department, which return shall contain a statement by the taxpayer, stating the amount of tax for which he is liable for the preceding quarterly monthly 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 the taxpayer knows the same to be true; which statement shall be signed by the taxpayer or authorized agent. Taxpayers expected to owe less than $1000.00 per month may submit taxes on a quarterly basis, taxes shall be due on the last day of the month following the end of the quarter in which the tax accrued. Quarterly period for the purpose of this Chapter shall mean each (3) month period of the calendar year.

3.04.090. TAXPAYER'S RECORDS. Each taxpayer shall keep records reflecting the amount of his gross operating revenues on services within the City, and such records shall be open at all reasonable times to the inspection of the Finance Director or his duly authorized subordinates for verification of said tax returns or for the filing of a tax of a taxpayer who fails to make such a return.

3.04.100. FAILURE TO MAKE RETURNS OR TO PAY TAXES IN FULL. If any taxpayer fails, neglects or refuses to make his return as when required herein, the Finance Director is authorized to determine the amount of tax payable, and by mail to notify such taxpayer of the amount so determined. The amount so fixed shall thereupon be the tax and be immediately due and payable, together with penalty and interest. Delinquent taxes, including any penalty, are subject to an interest charge of twelve percent (12%) per year (or one percent (1%) a month) on any unpaid balance from
the date the tax payment became due, as provided in Kent City Code 3.04.080, until paid.

3.04.110. OVERPAYMENT OF TAX. Any money paid to the City through error, or otherwise not in payment of the tax imposed by this Chapter, or in excess of such tax, shall, upon request of the taxpayer, be credited against any tax due or to become due from such taxpayer hereunder, or, upon the taxpayer ceasing to do business in the City, be refunded to the taxpayer.

3.04.120. APPEAL TO HEARING EXAMINER. Any taxpayer aggrieved by the amount of tax, interest, or penalties determined by the Finance Director to be due under the provisions of this Chapter may appeal such determinations to the City Hearing Examiner in accordance with, and subject to, the provisions set forth in Kent City Code Section 2.54. Taxpayers shall be required to remit the amounts determined to be due under this Chapter prior to filing an appeal.

3.04.130. FALSE RETURNS. It is unlawful for any person subject to this Chapter to fail or refuse to pay the tax when due, or for any person to make any false or fraudulent application or return or any false statement or representation in, or in connection with such return, or to aid or abet another in any attempt to evade payment of the tax, or any part thereof, or to testify falsely upon any investigation of the correctness of a return upon the hearing of an appeal or in any manner hinder or delay the City or any of its officers in carrying out the provisions of this Chapter.
3.04.140. NON-COMPLIANCE - CIVIL PENALTY. Any person, firm or corporation subject to this Chapter, who refuses to make tax returns or to pay tax when due, or who makes a false statement or representation in or in connection with a utility tax return, or who otherwise violates or refuses to comply with this Chapter, is subject to a cumulative penalty in the amount of seventy-five dollars ($75.00) per day for each violation. All penalties thereon shall constitute a debt to the City and may be collected by court proceedings, which remedy shall be in addition to all other remedies.

Section 3. Severability. The provisions of this ordinance are declared to be separate and severable. The invalidity of any clause, sentence, paragraph, subdivision, section, or portion of this ordinance, or the invalidity of the application thereof to any person or circumstances shall not affect the validity of the remainder of this ordinance, or the validity of its application to other persons or circumstances.

Section 4. Effective Date. This ordinance shall take effect and be in force thirty (30) days from the time of its final passage as provided by law.

DAN KELLEHER, MAYOR

ATTEST:

BRENDA JACOBER, CITY CLERK
PASSED the 3rd day of December, 1992.
APPROVED the 4th day of December, 1992.
PUBLISHED the 6th day of December, 1992.

I hereby certify that this is a true and correct copy of Ordinance No. 3674, passed by the City Council of the City of Kent, Washington, and approved by the Mayor of the City of Kent as hereon indicated.

[Signature]
BRENDA JACOBER, CITY CLERK
(SEAL)