Ordinance No. 3091

(Amending or Repealing Ordinances)

CFN=110 – Water, Sewer & Drainage Rates & Policies
Passed 2/16/1993
Utility Taxes

Amending Ord. 2390

Amended by Ords 3456;3489;3594;3645
Amended by Ord. 4061 (Sec. 3.18.010)

{Ord. 3489 readopted, re-enacted, ratified and confirmed by Ord. 3533}

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. 3091

AN ORDINANCE of the City Council of the City of Kent, Washington, relating to utility taxes; amending Chapter 3.04 (Ordinance No. 2758) to define "telephone business" and "competitive telephone service" consistently with RCW 82.04.065.

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:

3.04.040. "CERTAIN UTILITIES SUBJECT TO TAX.
In addition to the other business and license fees required by the City of Kent, there is hereby levied upon all persons (including the City of Kent) engaged in certain business activities a utilities tax to be collected as follows:

(a) Upon every person engaging in or carrying on any telephone business within the City, an annual tax equal to three and one-half percent 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 telephone company pursuant to tariffs required by regulatory order to compensate for
the cost to the company of the tax imposed by this Chapter.

(i) "Telephone business" "Network telephone service" means the business of providing by any person of access to a local telephone network, local telephone switching service, toll service, coin telephone services, telephonic, video, data, or similar communication, or transmission for hire via a local telephone network, toll time line or channel, cable, microwave, or similar communication or transmission system. "Network telephone service" includes interstate service, including toll service, originating from or received on telecommunications equipment or apparatus in this state if the charge for the service is billed to a person in this state. "Network telephone service" includes cooperative or farmer line telephone companies or associations operating exchanges. "Telephone business" does not include the providing of competitive telephone service, or the providing of cable television service, or the providing of broadcast services by radio or television stations.

(ii) "Competitive telephone service" means the providing by any person of telephone telecommunications equipment or apparatus, or service other than toll service related to that equipment or apparatus such as repair or maintenance service, if the equipment or apparatus which is of a type which can be provided by persons that are not subject to regulation as telephone companies under title 80 RCW and for which a separate charge is made.
(iii) "Telephone service" means competitive telephone service or network telephone service, as defined in subsections (i) and (ii) of this section.

(iv) "Telephone business" means the business of providing network telephone service, as defined in subsection (i) of this section. It includes cooperative or farmer line telephone companies or associations operating an exchange. Telephone business shall include 100 percent of the total service fees from calls originating and/or billed to subscribers within the City of Kent.

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
APPROVED AS TO FORM:

ROGER A. LUBOVICH, CITY ATTORNEY

PASSED the 16 day of February, 1993.
APPROVED the 17 day of February, 1993.
PUBLISHED the 19 day of February, 1993.

I hereby certify that this is a true and correct copy of Ordinance No. 3091, passed by the City Council of the City of Kent, Washington, and approved by the Mayor of the City of Kent as hereon indicated.

BRENDA JACOBER (SEAL)
BRENDA JACOBER, CITY CLERK