Ordinance No. 3314

(Amending or Repealing Ordinances)

CFN=110-Water/Sewer/Garbage Rates & Policies
CFN=104-Finance
CFN=186-Budget
Passed 10/1/1996
Amending utility taxes by extending the sunset provisions of the interim tax assessed for youth teen programs to provide for continued funding of youth teen programs (this ordinance inadvertently amended Ord. 3274)

Amending Ord. 2390

Repealed by Ord. 3319

Amended by Ords. 3321;3370;3456;3489;3594;3645;4020;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
This Ordinance No. 3314 inadvertently amended Ordinance No. 3274 (1/2/96)

Ordinance No. 3314 is repealed by

Ordinance No. 3319 (10/15/96)
ORDINANCE NO. 3314

AN ORDINANCE of the City Council of the City of Kent, Washington, amending Chapter 3.18 of the Kent City Code relating to utility taxes by extending the sunset provisions of the interim tax assessed for youth teen programs to provide for continued funding of youth teen programs.

WHEREAS, the City's utility tax assesses an interim tax of three-tenths (0.3) percent which revenue is dedicated to youth teen programs; and

WHEREAS, the interim tax sunsets December 31, 1996; and

WHEREAS, the City Council finds that youth teen programs are beneficial to the citizens of the community and therefore would like to continue the tax for such programs by extending the date the interim tax sunsets; NOW, THEREFORE,

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

UTILITY TAX (YOUTH)
SECTION 1. Section 3.18.020 of the Kent City Code is hereby amended to read as follows:

Sec. 3.18.020. Certain utilities subject to tax.

A. In addition to the other business and license fees required by the ordinances of the city, there is hereby levied upon all persons (including the city) engaged in certain business activities a utilities tax to be collected as follows:

1. Upon every person engaging in or carrying on any telephone business within the city, an annual tax equal to three and one-half (3 1/2) percent of the total gross operating revenues, including revenues from intrastate toll, derived from the operation of such business within the city. In addition, there shall also be assessed an interim tax of three-tenths (0.3) percent effective until 11:59 p.m. on December 31, 1996 which revenue from said interim tax shall be dedicated to youth teen programs, plus an interim tax of one (1.0) percent effective until 11:59 p.m. on April 7, 2002, or until the effective date of any new legislation adopted by the Washington State Legislature during the 1996 legislative session authorizing cities to implement street utilities, whichever is sooner, which revenue from said interim tax shall be dedicated to street improvement programs. 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.

2. Upon every person engaging in or carrying on a business of selling, furnishing, distributing, or producing gaseous gas for commercial or domestic use or purposes, a fee or tax equal to three and one-half (3 1/2) percent of the total gross income from such business in the city during the tax year for which the license is required. In addition, there shall also be assessed an interim tax of three-tenths (0.3) percent effective until 11:59 p.m. on December 31, 1996 which revenue from said interim tax shall be dedicated to youth teen programs, plus an interim tax of one (1.0) percent effective until 11:59 p.m. on April 7, 2002, or until the effective date of any new legislation adopted by the Washington State Legislature during the 1996 legislative session authorizing cities to implement street utilities, whichever is sooner, which revenue from said interim tax shall be dedicated to street improvement programs.
3. Upon every person engaged in or carrying on the business of selling, furnishing, or distributing electricity for light and power, a fee or tax equal to three and one-half (3 1/2) percent of the total gross income from such business in the city during the tax year for which a license is required. In addition, there shall also be assessed an interim tax of three-tenths (0.3) percent effective until 11:59 p.m. on December 31, 1996 which revenue from said interim tax shall be dedicated to youth teen programs, plus an interim tax of one (1.0) percent effective until 11:59 p.m. on April 7, 2002, or until the effective date of any new legislation adopted by the Washington State Legislature during the 1996 legislative session authorizing cities to implement street utilities, whichever is sooner, which revenue from said interim tax shall be dedicated to street improvement programs.

4. Upon every person engaging in or carrying on a business providing garbage service, a tax equal to six and one-half (6 1/2) percent of the total gross income from such business in the city during the tax year for which the license is required. In addition, there shall also be assessed an interim tax of three-tenths (0.3) percent effective until 11:59 p.m. on December 31, 1996 which revenue from said interim tax shall be dedicated to youth teen programs, plus an interim tax of one (1.0) percent effective until 11:59 p.m. on April 7, 2002, or until the effective date of any new legislation adopted by the Washington State Legislature during the 1996 legislative session authorizing cities to implement street utilities, whichever is sooner, which revenue from said interim tax shall be dedicated to street improvement programs.

5. Upon every person (including the city) engaging in or carrying on the business of selling, furnishing or distributing water, sewer or drainage services, a tax equal to three and one-half (3 1/2) percent of the total gross income from such business in the city during the tax year. In addition, there shall also be assessed an interim tax of three-tenths (0.3) percent effective until 11:59 p.m. on December 31, 1996 which revenue from said interim tax shall be dedicated to youth teen programs, plus an interim tax of one (1.0) percent effective until 11:59 p.m. on April 7, 2002, or until the effective date of any new legislation adopted by the Washington State Legislature during the 1996 legislative session authorizing cities to implement street utilities, whichever is sooner, which revenue from said interim tax shall be dedicated to street improvement programs.
B. In computing the tax provided in subsection A., the taxpayer may deduct from gross income, the following items:

1. The actual amount of credit losses and uncollectibles sustained by the taxpayer.

2. Amounts derived from the transactions in interstate and foreign commerce which the city is prohibited from taxing under the laws and constitution of the United States.

SECTION 2. If any one or more sections, sub-sections, or sentences of this Ordinance are held to be unconstitutional or invalid, such decision shall not affect the validity of the remaining portion of this Ordinance and the same shall remain in full force and effect.

SECTION 3. This Ordinance shall take effect and be in force thirty (30) days from the time of its final approval and passage as provided by law.

ATTEST:

[Signature]
BRENDA JACOBER, CITY CLERK
I hereby certify that this is a true copy of Ordinance No. 3314, 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, CITY CLERK

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