Ordinance No. 3489
(Amending or Repealing Ordinances)

CFN=171 – Traffic Control
CFN=110 – Water/Sewer/Garbage Rates & Policies
Passed 11/16/1999
Amending KCC Sec 3.18.020 relating to an interim tax for street improvements (Sec. 3.18.020 {formerly 3.04.040})

Amends Ords. 2390,2758,3091,3274,3314,3319,3321,3370,3456

Readopted, re-enacted, ratified and confirmed by Ord. 3533

Amended by Ord. 3594;3645;4020;4061
ORDINANCE NO. 3489

AN ORDINANCE of the City Council of the City of Kent, Washington, amending section 3.18.020 of the Kent City Code relating to an interim tax for street improvements.

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

SECTION 1. Section 3.18.020 of the Kent City Code is hereby amended 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, 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 December 31, 20062007, 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, 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 December 31, 20062007, 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, 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 December 31, 20062007, 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, 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 December 31, 20062007, 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, 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 December 31, 2007., 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. Severability. If any one or more sections, subsections, 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. - Effective Date. This ordinance shall take effect and be in force thirty (30) days from and after the date of passage and publication as provided by law.

JIM WHITE, MAYOR

ATTEST:

BRENSA JACOBER, CITY CLERK
I hereby certify that this is a true copy of Ordinance No. 3487, 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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