ORDINANCE NO. 913

An ordinance of the City of Kent, Washington, relating to and providing for a license or occupation tax upon certain businesses, occupations, pursuits and privileges; defining offenses and prescribing penalties.

BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF KENT:

Section 1. EXERCISE OF REVENUE LICENSE POWER. The provisions of this Ordinance shall be deemed an exercise of the power of the City of Kent to license for revenue.

Section 2. DEFINITIONS: In construing the provisions of this ordinance, save when otherwise declared or clearly apparent from the context, the following definitions shall be applied:

(a) The term "tax year" or "taxable year" shall mean either the calendar year or the taxpayer's fiscal year when permission is obtained from the Clerk to use a fiscal year in lieu of the calendar year.

(b) The word "person" or word "company", herein used interchangeably means any individual, receiver, assignee, trustee in bankruptcy, trust, estate, firm, co-partnership, joint venture, club, company, joint-stock company, business trust, corporation, association, society, or any group of individuals acting as a unit, whether mutual, cooperative, fraternal, non-profit or otherwise, and includes the United States or any instrumentality thereof, provided a valid tax may be levied upon or collected therefrom under the provisions of this ordinance.

(c) The word "Sale" includes the exchange of property as well as the sale thereof for money; and also includes conditional sales contracts, leases and any other contract under which possession of the property is given to the purchaser but title is retained by the vendor as security for the payment of the purchase price or rental. It shall also be construed to include the furnishing of food, drink or meals for compensation, whether consumed upon the premises or not.

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(d) The term "gross proceeds of sales" means the value proceeding or accruing from the sale of tangible personal property and for services rendered without any deduction on account of the cost of property sold, the cost of materials used, labor costs, interest, discount paid, delivery costs, taxes, or any other expense whatsoever paid or accrued and without any deduction on account of losses.

(e) The term "gross income of the business" means the value proceeding or accruing by reason of the transaction of the business engaged in and includes gross proceeds of sales, compensation for the rendition of services, gains realized from trading in stocks, bonds or other evidences of indebtedness, interest, discount, rents, royalties, fees, commissions, dividends and other emoluments however designated, all without any deduction on account of the cost of the commodity or tangible property sold, the cost of materials used, labor costs, taxes or any other expense whatsoever paid or accrued and without any deduction on account of losses.

(f) The term "value proceeding or accruing" means the consideration, whether money, credits, rights, or other property expressed in terms of money, actually received or accrued. The term shall be applied, in each case, on a cash receipts or accrual basis according to which method of accounting is regularly employed in keeping the books of the taxpayer. The value proceeding or accruing from sales on the installment plan under conditional contracts of sale may be reported as of the dates when the payments become due.

(g) The word "extractor" means every person who, from his own land or from the land of another under a right or license granted by lease or contract, either directly or by contracting with others for the necessary labor or mechanical services, for sale purposes, mines, quarries, takes or produces coal, oil, natural gas, ore, stone, sand, gravel, clay, mineral or other natural resource product or fells, cuts or takes timber or other natural products, or takes, cultivates, or raises fish, shell fish or other sea or inland water foods or products, but
does not include persons performing under contract the necessary labor or mechanical services for others.

(h) The word "manufacturer" means every person who either directly or by contracting with others for the necessary labor or mechanical services, manufactures for sale any articles, substances or commodities. When the owner of equipment or facilities furnishes, or sells to the customer prior to manufacture, all or a portion of the materials that become a part or whole of the manufactured article, the City Council shall prescribe equitable rules for determining tax liability.

(i) The term "manufacture" embraces all of the activities of a commercial nature wherein labor or skill is applied, by hand or machinery, to materials so that as a result thereof a new, different or useful article or tangible personal property or substance of trade or commerce is produced and shall include the production or fabrication of special made or custom made articles.

(j) The word "business" includes all activities and transactions engaged in with the object of gain, benefit or advantage to the tax-payer or to another person or class, directly or indirectly.

(k) The words "engaging (or engage) in business" mean commencing, conducting or continuing in business and also the exercise of corporate or franchise powers as well as liquidating a business when the liquidators thereof hold themselves out to the public as conducting such business.

(l) The term "cash discount" means a deduction from the invoice price of goods or charge for services which is allowed if the bill is paid on or before a specified date.

(m) The term "tuition fee" shall be construed to include library, laboratory, health service and other special fees, and amounts charged for room and board by an educational institution when the property or service for which such charges are made is furnished exclusively to the students or faculty of such institutions: Provided, That the term "educational institution", as used
herein, shall be construed to mean only those institutions created or generally accredited as such by the State and offering to students an educational program of a general academic nature, or those institutions which are not operated for profit and which are privately endowed under a deed of trust to offer instruction in trade, industry and agriculture, but not including specialty schools, business colleges, trade schools or similar institutions.

(n) The word "successor" means any person who shall through direct or mesne conveyance, purchase or succeed to the business, or portion thereof, or the whole or any part of the stock of goods, wares, or merchandise or fixtures or any interest therein of a tax-payer quitting, selling out, exchanging or otherwise, disposing of his business. Any person obligated to fulfill the terms of a contract shall be deemed a successor to any contractor defaulting in the performance of any contract as to which such person is surety or guarantor.

(o) The word "taxpayer" includes any individual, group of individuals, corporation or association required to have a Business License hereunder, or liable for any license fee or tax, or for the collection of any license fee or tax hereunder or who engages in any business or who performs any act, for which a license fee or tax is imposed by this ordinance.

(p) Words in singular number shall include the plural, and the plural shall include the singular. Words in one gender shall include all other genders.

(q) "Bimonthly period" shall mean a two-month period beginning the first day of the odd-numbered month and including the last day of the next succeeding month.

(r) The word "Clerk" shall mean the City Clerk of the City of Kent.

(s) The word "Treasurer" shall mean the City Treasurer of the City of Kent.

(t) The word "City" shall mean the City of Kent.
Section 3. BUSINESS LICENSE REQUIRED. Every person engaging within the City of Kent during the calendar year 1956, or succeeding calendar years, in any business or activity for which a license fee or tax is provided by this Ordinance, whether such person is subject to the payment of any tax thereunder or not, shall apply for and obtain from the City Clerk a "BUSINESS LICENSE" for such calendar year or unexpired portion thereof; and on and after the effective date of this ordinance no person, whether subject to the payment of a tax or not, shall during the calendar year 1956, or succeeding calendar years, engage in any business activity within the City of Kent for which a license fee or tax is imposed by this ordinance without (a) having first obtained and being the holder of a valid and subsisting license so to do to be known as a "Business License", issued for such calendar year under the provisions of this Ordinance as hereinafter provided, and (b) having paid the license fee and tax imposed by this Ordinance. The fee or tax for the "Business License" shall be the license fee or tax imposed by this Ordinance and in addition the sum of $12.00 as a license fee which shall accompany the application for the license.

All licenses shall be issued by the City Clerk on forms prescribed and furnished by him and the Clerk shall keep a register thereof. Each license shall be numbered, shall show the name, place and character of business of the taxpayer, such other information as the City Clerk shall deem necessary, and shall at all times be posted in the place of business for which it is issued. When the place of business of a taxpayer is changed, the taxpayer shall return the license to the City Clerk and a new license shall be issued for the new place of business free of charge. No person shall engage in any business for which a business license is required under this Section, without being registered and licensed in compliance with the provisions of this Section; nor shall any person holding such a "Business License" suffer or allow any other person for whom separate license is required, to operate under or
(a) Upon every person engaging within this City in business as a manufacturer or as an extractor, as to such persons the amount of the tax with respect to such business shall be equal to the value of the products manufactured or extracted for sale, multiplied by the rate of six hundredths of one per cent (.0006);

The measure of the tax is the value of the products so manufactured or extracted, regardless of the place of sale or the fact that deliveries may be made to points outside the City.

(b) Upon every person engaging within this City in the business of making sales at wholesale or retail; as to such persons the amount of the tax with respect to such business shall be equal to the gross proceeds of such sales of the business without regard to the place of delivery of articles, commodities or merchandise sold, multiplied by the rate of six hundredths of one per cent (.0006);

(c) Upon every person engaging within this City in the business of (1) printing or publication of newspapers, periodicals or magazines; (2) building, repairing or improving any publicly owned street, place, road, highway, bridge or trestle which is used, or to be used, primarily for foot or vehicular traffic; as to such persons the amount of tax with respect to such business.
shall be equal to the gross income of the business multiplied by
the rate of six hundredths of one per cent (.0006);

(d) Upon every person engaging within this City in any of the
following professions and businesses (which for the purposes of
this ordinance are classified as preponderantly in the nature of
rendering services):

1. Doctor of medicine; other healing art or science; dentist
or dental technician; attorney at law; accountant, bookkeeper,
or tax services; real estate broker or agency thereof; insurance
broker, agent, or representative; other brokerage; funeral director;
rest home, nursing home, or place of refuge; specialized private
training schools in music, aviation or other skills;

2. The business of selling or furnishing water for compensa-
tion;

3. The business of urban transportation;

4. Telegraph business;

5. The business of selling, furnishing or distributing
electricity, (exclusive of electricity sold for the purpose of resale,
and the revenue therefrom);

6. The business of selling, furnishing, distributing, or
producing gaseous gas for commercial or domestic use.

As to such persons the amount of the tax with respect to such
profession or business shall be equal to the gross income derived
from such profession or business multiplied by the rate of one-
fifth of one per cent (.002).

In respect to utility businesses herein mentioned the term
"gross income" as heretofore defined shall include the gross
operating revenue of the business;

(e) Upon every person engaging within this City in any busi-
ness activity other than or in addition to those enumerated in
subsections (a), (b), (c) and (d) above; as to such persons the
amount of the tax with respect to any such business activity shall
be equal to the gross income of the business multiplied by the
rate of six hundredths of one per cent (.0006).
This sub-section (e) includes, among others, and without limiting the scope thereof, (whether or not title to material used in the performance of such business passes to another by accession, confusion or other than by outright sale), persons engaged in the business of rendering any type of service other than or in addition to those enumerated in sub-section (d) above.

Section 5. TAXABLE AS TO EACH ACTIVITY: Every person engaging in activities which are within the purview of the provisions of two or more paragraphs designated (a), (b), (c), (d), and (e) of Section 4 of this Ordinance, shall be taxable under each applicable paragraph; Provided, that persons taxable under Paragraph (b) of said section on products sold for delivery within the State of Washington shall not be taxable under Paragraph (a) thereof with respect to extracting or manufacturing of such products so sold; and that persons taxable under Paragraph (a) thereof as manufacturer shall not be taxable under said Paragraph (a) with respect to extracting the ingredients of the product so manufactured.

Section 6. DETERMINATION OF VALUES: The value of products extracted or manufactured shall be determined by the gross proceeds derived from the sale thereof, whether such sale is at wholesale or at retail, except:

(a) Where such products are shipped, transported or transferred out of the City, or to another person, without prior sale or are sold under circumstances such that the gross proceeds from the sale are not indicative of the true value of the subject matter of the sale.

In the above cases the value shall correspond as nearly as possible to the gross proceeds from the sales in this City of similar products of like quality and character, and in similar quantities by other taxpayers. The City Council shall prescribe uniform and equitable rules for the purpose of ascertaining such values.

SECTION 7. APPORTIONMENT OF BUSINESS.

(a) As to any person engaging in a business activity
both within and without the City, or partially within and partially without the City, but maintaining an office or place of business within this City and not elsewhere, the tax shall be measured upon the entire business activity without regard to the place where the products are delivered or the sales are made or the services are rendered.

(b) Persons engaging in a business activity both within and without the City but maintaining no office or fixed place of business within this City, and also persons maintaining offices, plants, warehouses, or other business establishments in the State of Washington, part of which are within the City and part of which are outside the City, shall be taxable on the value of products or gross proceeds of sales or gross income of the business attributable to business within the City ascertained either:

(1) by a segregation of business within and business outside the City shown and supported by separate accounting records; or

(2) by an apportionment to the City of that part of the value of products, gross proceeds of sales, or gross income of the business, in the State of Washington, which bears the same proportion to the whole thereof that the total number of its employees employed within the City bears to the total number of its employees within the State; or

(3) when the use of such apportionment factor is impracticable or grossly inequitable, by a fair and equitable apportionment of value of products, gross proceeds of sales, or gross income of the business, upon such reasonable basis as shall be agreed upon between the City (acting through the City Clerk and Council) and the taxpayer after consideration of the facts.

Section 8. SALES BY CONSIGNEE, BAILEE, FACTOR OR AUCTIONEER: Every consignee, bailee, factor or auctioneer having either actual or constructive possession of tangible personal property, or having possession of the documents of title thereto, with power to sell such tangible personal property in his or its own name and actually so selling, shall be deemed the seller of such tangible personal
property within the meaning of this Ordinance; and further, the consignor, bailor, principal or owner shall be deemed a seller of such property to the consignee, bailee, factor or auctioneer.

The burden shall be upon the taxpayer in every case to establish the fact that such taxpayer is not engaged in the business of selling tangible personal property but is acting merely as broker or agent in promoting sales for a principal; such claim will be allowed only when the taxpayer's account records are kept in such manner as shall clearly confirm the claim.

Section 9. EXEMPTIONS. The provisions of this ordinance shall not apply to:

(a) Any person in respect to a business activity with respect to which the tax liability is specifically imposed under the provisions of Ordinance No. 731 (admissions), and any person in respect to a business activity with respect to which the tax liability is imposed under the provisions of Ordinance No. 716 (fur farms), and Ordinance No. 686 as amended (miscellaneous Occupations) and when the tax liability thereby imposed is greater than the tax liability herein imposed; and no person paying a license, and/or tax under the terms of this ordinance shall be required to pay also a license and/or tax under the provisions of said Ordinances numbered 686 as amended or 716.

(b) Any person in respect to insurance business upon which a tax based on gross premiums is paid to the State of Washington; Provided, however, That the provisions of this sub-section shall not exempt any person engaging in the business of representing any insurance company, whether as general or local agent or acting as broker for such companies; And provided, further, That the provisions of this sub-section shall not exempt any bonding company from tax with respect to gross income derived from the completion of any contract as to which it is a surety, or as to any liability as successor to the liability of the defaulting contractor.

(c) Any fruits, vegetables, berries, butter, eggs, fish, milk,
poultry, meats or any farm products or edibles raised, caught, produced or manufactured within the State of Washington and sold by the farmer or gardener raising, catching, producing or manufacturing the same.

(d) Any person in respect to the business of conducting boxing contests and sparring and/or wrestling matches and exhibitions for the conduct of which a license must be secured from the State Athletic Commission.

(e) Any person in respect to the business of conducting race meets for the conduct of which a license must be secured from the State Horse Racing Commission.

(f) An person in respect to his employment in the capacity of an employee or servant as distinguished from that of an independent contractor.

(g) Fraternal benefit societies, as defined in Rem. Rev. Stat., Section 7259; fraternal fire insurance associations, as described in subdivision third of Rem. Rev. Stat. Section 7131, and beneficiary corporations or societies organized under and existing by virtue of Rem. Rev. Stat. Sections 3872 and 3883, inclusive, if such corporations or societies provide in their by-laws for the payment of death benefits as set forth in Rem. Rev. Stat., Section 3879.

(h) The gross income received by the United States or any instrumentality thereof, by the State of Washington, or any municipal subdivision thereof, or by any religious society, association or corporation, through the operation of any hospital, clinic, resort or other institution devoted exclusively to the care or healing of human beings; Provided, That no exemption is granted where the income therefrom inures to the benefit of any physician, surgeon, stockholder or individual by virtue of ownership or control of such hospital, clinic, resort or other institution.
(i) Amounts derived from the lease, rental or sale of real estate; Provided, however, That nothing herein shall be construed as an exemption of the business activity of operating a hotel or a multiple apartment house renting more than four apartments and/or stores and shops, if taxable under the State business and occupation tax law (Chap. 180, Laws of 1935 as amended), nor be construed to allow a deduction of amounts derived from engaging in any business wherein a mere license to use or enjoy real property is granted, or to allow a deduction of amounts received as commissions from the sale or rental of real estate.

(j) National banks, state banks, trust companies, mutual savings banks, building and loan and savings and loan associations with respect to their banking business, trust business or savings and loan business but not with respect to engaging in any other business taxable hereunder, even though such other business be conducted primarily for the purpose of liquidating the assets thereof.

(k) The business of manufacturing, selling, or distributing motor vehicle fuel, as that term is defined in Chapter 58, Laws of 1933, as amended:

(1) Liquor as defined by State law (Sec. 7306-3 Rem. Rev. Stat).

Section 10. DEDUCTIONS ALLOWED IN COMPUTING LICENSE FEES:

In computing the license fee or tax there may be deducted from the measure of tax the following items:

(a) Amounts derived by persons, other than those engaging in banking, loan, security or other financial businesses, from investments or the use of money as such.

(b) Amounts derived from bona fide initiation fees, dues, contributions, donations, tuition fees as hereinabove defined, and endowment funds. The provisions of the paragraph shall not be construed to exempt any persons, association or society from tax liability upon selling tangible personal property or upon providing facilities or services for which a special charge is
made to members or others: Provided, That dues which are for, or
graduated upon, the amount of service rendered by the recipient
thereof are not permitted as a deduction hereunder.

(c) The amount of cash discount actually taken by the pur-
chaser. This deduction is not allowed in arriving at the taxable
amount under the extractive and/or manufacturing classifications
with respect to articles produced or manufactured, the values of
which, for the purpose of this tax, have been computed according
to the provisions of Section 5 hereof.

(d) The amount of credit losses actually sustained by tax-
payers whose regular books of accounts are kept upon an accrual
basis.

(e) Amounts derived from business which the City is prohibited
from taxing under the constitution or laws of the State or the
constitution or laws of the United States, and any amounts
collected by the taxpayer as an excise tax.

Section 11. LOW VOLUME EXEMPTION. Whenever a person engages in
one or more business activities wherein the value of products,
gross proceeds of sale or gross income of the taxable business is
less than $1700.00 for a bi-monthly period such person shall
be exempt from payment of the tax under Section 4, but shall
nevertheless make and file the bi-monthly sworn information
Return required under Section 12, stating that he is exempt under
this Section 11.

Section 12. BI-MONTHLY RETURNS and PAYMENTS. The license
fee or tax imposed by this Ordinance except the $12.00 fee
required to accompany the annual application for the Business
License, shall be due and payable in bi-monthly installments, and
remittance therefor shall be made to the City Treasurer on or
before the 25th day of the month next succeeding the end of the
bi-monthly period in which the tax accrued. The license-taxpayer,
on or before said 25th day of said month, shall also transmit to

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the City Treasurer a Return, upon a form to be prescribed and
provided by the City Clerk; which Return shall contain a statement
by the taxpayer stating the amount of the tax for which he is
liable for the preceding bi-monthly period under and computed
according to the provisions of this ordinance, that the informa-
tion therein given and the amount of tax liability therein reported
are full and true, and that he knows the same to be so; which
statement shall be signed by the taxpayer, and the signing of
same shall be deemed and constitute the same a statement under
the penalties of perjury equivalent to and as if sworn to under
oath. The Return when thus signed need not disclose the value of
products, gross proceeds of sales, or gross income of the business
constituting the measure of the tax liability therein reported.
Provided, however, that the City Council in its discretion may
at any time by Resolution require an annual or other additional
Return from any taxpayer, setting forth the value of products,
gross proceeds of sales, or gross income of the business
constituting measure of the tax hereunder, and such additional
information as it may deem necessary to correctly determine
license fee or tax liability under this Ordinance, and containing
a statement by the taxpayer sworn to (or affirmed) under oath
that the information therein given and the amount of tax liability
therein reported are full and true and that he knows the same to be
so.

Whenever the total tax for which any person is liable under
this Ordinance does not exceed the sum of $2.00 for any bi-monthly
period, an annual Return may be made upon written request to and
written approval by the City Clerk.

Section 13. PAYMENT OF LICENSE TAX. The license fee or
tax payable hereunder shall at the time the return is required
to be filed hereunder be paid to the City Treasurer by bank
draft, certified check, cashier's check, personal check or
money order, or in cash. If payment is made by draft or check,
the tax or fee shall not be deemed paid unless the check or draft
is honored in the usual course of business; nor shall the acceptance of any sum by the Treasurer be an acquittance or discharge of the tax or fee due unless the amount of the payment is in the full and actual amount due. The return shall first be presented to City Treasurer, who shall endorse thereon the date and amount of the payment received and shall thereupon forthwith file the return with the Clerk.

The Clerk is authorized, but not required, to mail to taxpayers forms for applications for license and forms for returns, but failure of the taxpayer to receive any such forms shall not excuse the taxpayer from making application for and securing the license required, making returns, and payment of the license fee or tax, when and as due hereunder.

Section 14. PRESERVING RECORDS. It shall be the duty of every person liable for the payment of any fee or tax imposed by this Ordinance to keep and preserve for the period of five years such books and records as will accurately reflect the amount of his gross income, gross proceeds of sale or value of products, as the case may be, and from which can be determined the amount of any fee or tax for which he may be liable under the provisions of this Ordinance; and all books, records, invoices, inventories and stocks of goods, wares and merchandise shall be open for examination at all reasonable times by the Clerk or his duly authorized agent.

Section 15. FINAL PAYMENT PUBLIC WORK CONTRACT - LICENSE FEES TO BE PAID FIRST: The clerk shall, before issuing any warrant making final payment to any person performing any public work contract for the City, require such person to pay in full all license fees or taxes due under this ordinance from such person on account of such contract, or otherwise.

Section 16. EXTENSION OF TIME FOR FILING RETURNS - PENALTIES. The Clerk for good cause shown may extend the time for making and filing any return as required under this Ordinance and may grant such reasonable additional time within which to file.
such returns as he may deem proper: Provided, That any extension in excess of thirty (30) days shall be conditioned upon payment of interest of one-half (½) of one per cent (1 per cent) for each thirty (30) days or portion thereof on the amount of the tax from the date upon which said tax became due.

If payment of any tax is not received within ten (10) days from the due date of such tax, there shall be added a penalty as follows:

11 to 40 days delinquency 10 per cent with a minimum penalty of $2.00; and 41 or more days delinquency, 20 per cent with a minimum penalty of $3.00.

Section 17. SALE OR TRANSFER OF BUSINESS: Upon the sale or transfer during any bi-monthly period of a business on account of which a license fee or tax is hereby required, the purchaser or transferee shall, if the fee or tax has not been paid in full for said bi-monthly period, be responsible for the payment of the fee or tax for that portion of the bi-monthly period during which he carries on such business.

Section 18. APPLICATIONS AND RETURNS CONFIDENTIAL: The returns made to the Treasurer and Clerk pursuant to this Ordinance shall not be made public, nor shall they be subject to the inspection of any person except the Mayor, City Attorney, Treasurer, City Clerk or his authorized agent, and members of the City Council; and it shall be unlawful for any person to make public or to inform any other person as to the contents or any information contained in or to permit inspection of any return except as in this section authorized, and except in any proceedings for determination and/or collection of the tax.

Section 19. OVER OR UNDER-PAYMENT OF TAX. Whenever a taxpayer makes an overpayment, and within two (2) years after date of such overpayment makes application for a refund or credit of the overpayment, his claim shall be allowed and if the request is for an overpayment the overpayment shall be repaid from the General Fund, when approved by the City Clerk. If refund or credit is not applied for within two (2) years from date of
overpayment no refund shall be allowed. If the Clerk finds that the fee or tax or penalty paid is less than the amount due the Clerk shall mail the taxpayer a statement showing the balance due and may add thereto a requirement that interest shall be paid on such balance at the rate of 6 per cent per annum from date of underpayment until paid and the taxpayer shall within three (3) days from the date of mailing statement pay the amount shown thereon as the balance due plus such interest. No demand for an additional fee or tax or penalty shall be made by the Clerk more than four (4) years after the close of the year in which the same accrued except:

(1) Against a taxpayer who is not registered as required by this Ordinance; (2) as against a taxpayer who has been guilty of fraud or misrepresentation of a material fact or (3) where a taxpayer has executed a written waiver of such limitations.

Section 20. ENFORCEMENT AND PENALTIES.

(a) Failure to Make Returns. If any taxpayer fails, neglects or refuses to make his return as and when required herein, or if upon examination or investigation the Clerk finds that the amount of tax liability reported or paid by any taxpayer appears to be less than the correct amount of his tax liability under this Ordinance, the Clerk is authorized to determine the amount of the tax payable, and by mail to notify such taxpayer of the amount so determined. The amount so fixed shall thereupon become the tax and be immediately due and payable.

(b) Collection As Debt. Any license fee or tax due and unpaid and delinquent under this ordinance, and all penalties thereon, may be collected by civil action, which remedy shall be in addition to any and all other existing remedies and penalties.

(c) False Returns. It shall be unlawful for any person subject to the tax hereunder to fail or refuse to secure the license or to make the returns as and when required or to pay the fee or 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 any such application or return, or to aid
or abet another in any attempt to evade payment of the fee or tax
or any part thereof, or for any person to fail to appear and/or
testify in response to subpoena issued pursuant hereto, or to
testify falsely upon any investigation of the correctness of
a return or upon the hearing of any appeal, or in any manner to
hinder or delay the City or any of its officers in carrying out
the provisions of this Ordinance.

(d) Revocation of License. The Clerk may revoke the license
issued to any taxpayer who is in default in any payment of any
license fee or tax hereunder, or who shall fail to comply with any
of the provisions of this Ordinance. Notice of such revocation shall
be mailed to the taxpayer by the Clerk, and on and after the date
thereof any such taxpayer who continues to engage in business
shall be deemed to be operating without a license and shall be
subject to any or all penalties herein provided.

(e) Penalties. Any person violating or failing to comply
with any of the provisions of this Ordinance or any lawful rule
or regulation adopted by the Council pursuant thereto, upon
conviction thereof, shall be punished by a fine in any sum not
to exceed One-Hundred Dollars ($100.00) or by imprisonment in the
City Jail for a term not exceeding thirty (30) days, or by
both such fine and imprisonment.

(f) Any taxpayer who engages in, or carries on, any business
subject to a tax hereunder without having his "Business License"
so to do shall be guilty of a violation of this Ordinance for
each day during which the business is so engaged in, or carried
on; and any taxpayer who fails or refuses to pay the license fee
or tax, or any part thereof, on or before the due date, shall be deemed
to be operating without having his license so to do.

Section 21. APPEAL TO CITY COUNCIL: Any taxpayer aggrieved
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by the amount of the fee or tax found by the Clerk to be required
under the provisions of this Ordinance, may appeal to the City
Council from such finding by filing a written notice of appeal
with City Clerk within five days from the time such taxpayer was
given notice of such amount. The Clerk shall, as soon as practi-
cable, fix a time and place for the hearing of such appeal, which
time shall be not more than 30 days after the filing of the notice
of appeal, and he shall cause a notice of the time and place
thereof to be mailed to the appellant. At such hearing the
taxpayer shall be entitled to be heard and to introduce evidence
in his own behalf. The City Council shall thereupon ascertain
the correct amount of the fee or tax by resolution and the
City Clerk shall immediately notify the appellant thereof by mail,
which amount, together with costs of the appeal, if appellant is
unsuccessful therein, must be paid within three days after such
notice is given.

The Mayor, the Mayor Pro-tem, or the Chairman of any com-
mittee of the Council before which the appeal is to be heard,
may, by subpoena, require the attendance thereat of any person, and
may also require him to produce any pertinent books and records.
Any person served with such subpoena shall appear at the time
and place therein stated and produce the books and records
required, if any, and shall testify truthfully under oath
administered by the Chairman in charge of the hearing on appeal as
to any matter required of him pertinent to the appeal, and it
shall be unlawful for him to fail or refuse so to do.

Section 22. INTERPRETATION: RULES and REGULATIONS. In the
administration of this Ordinance and the interpretation of the
provisions thereof, the City Clerk shall be guided by the rules
and regulations as adopted, published and interpreted by the
Excise Tax Division of the Tax Commission of the State of Washington
under and in respect to the State Business and Occupation Tax Law
(Chapter 180, Laws of 1935, as amended), insofar as the same are
applicable to and not inconsistent with the provisions and
requirements of this Ordinance or with such rules and regulations
as the City Council may at any time adopt hereunder.

The City Council may from time to time adopt, publish and
enforce rules and regulations not inconsistent with this ordinance
or with law for the purpose of carrying out the provisions
hereof or interpreting same, and it shall be unlawful to violate
or fail to comply with any such rule or regulation adopted by the City
Council.

Section 23. MAILING OF NOTICES: Any notice required by
this ordinance to be mailed to any taxpayer shall be sent by
ordinary mail, addressed to the address of the taxpayer as
shown by the records of the Clerk, or if no such address is
shown, to such address as the Clerk is able to ascertain by
reasonable effort. Failure of the taxpayer to receive such
mailed notice shall not release the taxpayer from any tax or any
penalties thereon, nor shall such failure operate to extend any
time limit set by the provisions of this Ordinance.

Section 24. LICENSE FEE ADDITIONAL TO OTHERS: The license
fee and tax herein levied shall be additional to any license fee
or tax imposed or levied under any law or any other Ordinance
of The City except as herein otherwise expressly provided.

Section 25. APPLICATION TO CITY'S BUSINESS ACTIVITIES.
Whenever The City through any department or division shall
engage in any business activity which if engaged in by any person
would under this Ordinance require a Business License and the
payment of a license fee or tax by such person, the City department
or division engaging in such business activity shall as to such
business activity at the same time and in the same manner as
persons are required hereunder to make returns and from the funds
of such department or division pay the license fees or taxes
imposed hereunder.

Section 26. EFFECT OF PARTIAL INVALIDITY. If any provision,
section, paragraph, clause or part of this ordinance shall be held void or unconstitutional, the remainder of this ordinance shall not be affected thereby, but all other provisions, sections, paragraphs, clauses and parts of this ordinance not expressly so held to be void or unconstitutional shall continue and remain in full force and effect.

Section 27. That Sections 3, 4, 5 and 6 of Ordinance No. 749 be and the same are hereby repealed.

Section 28. This Ordinance shall take effect on January 1, 1956 and be in force and effect on and after that date.

PASSED by the City Council this 5th day of Dec., 1955.

[Signature]
May.

Attest:
City Clerk

Approved as to form:

City Attorney

Passed 12-5-1955
Approved 12-5-1955
Published 12-15-1955.
ORDINANCE
NO. 913

Promulgated
B+O 12/4

SEC. 9
AMENDED
BY ORD. 938

Amended to Sec 2

SEC. 11-13-17
AMENDED
BY ORD. 1837

Repealed
Sec 3, 4, 5, 6 of
Ord. 249

Repealed by
Ord. 1744