

ORDINANCE NO. 2101

AN ORDINANCE OF THE CITY OF KIRKLAND, WASHINGTON, RELATING TO TAXATION, AND IMPOSING A SALE AND COMPENSATING USE TAX PURSUANT TO CHAPTER 94, LAWS OF 1970, FIRST EXTRAORDINARY SESSION OF THE WASHINGTON STATE LEGISLATURE.

BE IT ORDAINED by the City Council of the City of Kirkland as follows:

Section 1. There is hereby imposed a sale or use tax, as the case may be, upon every taxable event as defined in Section 3, Chapter 94, Laws of 1970, First Extraordinary Session, occurring within the City of Kirkland. The tax shall be imposed upon and collected from those persons from whom state sales or use tax is collected, pursuant to Chapters 82.08 and 82.12, RCW.

Section 2. The rate of the tax imposed by Section 1 shall be one-half of one percent of the selling price or value of the article used, as the case may be; provided, however, that during such period as there is in effect a sales or use tax imposed by King County, the rate of tax imposed by this ordinance shall be four hundred twenty-five/one thousandths of one percent.

Section 3. The administration and collection of the tax imposed by this ordinance shall be in accordance with the provisions of Section 6, Chapter 94, Laws of 1970, First Extraordinary Session.

Section 4. The City of Kirkland hereby consents to the inspection of such records as are necessary to qualify the city for inspection of records of the Department of Revenue, pursuant to RCW 82.32.330.

Section 5. The Director of Administration and Finance is hereby authorized and directed to enter into a contract with the Department of Revenue for the State of Washington for administration of the tax herein imposed. Said contract shall be substantially in the form attached to this ordinance as Exhibit A and by this reference incorporated herein.

Section 6. This ordinance shall be in force and take effect five days from and after its passage and publication as provided by law, provided, however, that collection of the tax imposed by this



Ordinance shall commence as of April 1, 1970.

PASSED by the City Council at regular meeting on the
16th day of March, 1970.

SIGNED in authentication thereof on the 16th day
of March, 1970.

William C. Woods
Mayor

Attest:

W. J. Aderson
Director of Administration and Finance
(ex officio City Clerk).

Approved as to form:

Rayh J. Brown
City Attorney

Ordinance No. 2101

21001

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EXHIBIT A

City of KIRKLAND

AGREEMENT FOR STATE ADMINISTRATION OF LOCAL
SALES AND USE TAX

THIS AGREEMENT, Made and entered into by and between the city hereinabove designated, hereinafter referred to as the City, and the State of Washington Department of Revenue, hereafter referred to as the Department, WITNESSETH:

WHEREAS, The Legislature of the State of Washington has by chapter 94, Laws of 1970, 1st ex. sess., authorized cities and counties to impose a local sales and use tax, and

WHEREAS, It is provided in section 6 of said act that any city or county imposing a sales and use tax by ordinance or resolution shall contract with the Department for the administration and collection of said taxes, and

WHEREAS, The City has by resolution or ordinance, copy attached hereto, elected to impose a sales and use tax commencing April 1, 1970,

NOW, THEREFORE, To effectuate section 6 of the aforementioned act, the parties hereto agree as follows:

1. The Department shall exclusively perform all functions incident to the administration and collection of the taxes imposed by the said ordinance or resolution, other than criminal prosecutions.
2. The Department shall retain from the taxes so collected the amount of two per cent thereof as expenses of administration and collection. Said percentage amount shall be subject to review during January of each year.
3. The remainder of said taxes so collected shall be deposited by the Department in the Local Sales and Use Tax Revolving Fund under the custody of the State Treasurer.
4. In carrying out its administration and collection duties hereunder, the Department shall, insofar as the same are applicable, apply the administrative provisions contained in chapters 82.03, 82.08, 82.12, 82.32.RCW, and the Department's rules and regulations promulgated pursuant to RCW 82.08.060 and 82.32.300, as the same exist or may hereafter be amended. The Department shall adopt additional rules and regulations, in accordance with the State Administrative Procedure Act, to facilitate the administration and collection of the local taxes as it may deem necessary or desirable.
5. The Department shall perform its duties hereunder so that as far as possible the local sales and use tax adopted by the City shall be administered and collected uniformly with the state's sales and use tax and with other local sales and use taxes adopted pursuant to chapter 94, Laws of 1970, 1st ex. sess.

6. The City shall have the right from time to time to examine the records of the Department as they concern the taxpayers subject to the aforementioned ordinance or resolution.

7. To the extent that information available to the Department is not sufficient to determine the proper allocation of the local sales or use tax, allocation shall be made in accordance with ratios reflected by the distribution of local sales and use taxes collected from all other taxpayers within the state.

8. The allocation of local sales and use tax collections among the various cities and counties will be made by the Department to the State Treasurer within 60 days after the close of the first bimonthly period for which the tax is imposed and thereafter on a bimonthly basis.

9. All refunds and credits for local sales and use taxes made by the Department shall be charged to the City.

10. The Department shall require redistribution upon 10 days notice to the affected counties or cities, of any tax, penalty and interest distributed to a county or city other than the county or city entitled thereto but such redistribution shall not be made as to amounts originally distributed earlier than three bimonthly periods prior to the bimonthly period in which the Department obtains knowledge of the improper distribution.

11. This agreement shall take effect on the first day of April, 1970, and shall thereafter be automatically renewed on December 31 of each year unless one of the parties gives written notice of termination on or before November 1 of each such year.

DEPARTMENT OF REVENUE
STATE OF WASHINGTON

By _____
Director

CITY OF KIRKLAND

By Tom J. Anderson
(Signature on this line)

Tom J. Anderson
(Type name here)

Director of Administration & Finance
(Type title here)