

ORDINANCE NO. 2284

AN ORDINANCE OF THE CITY OF KIRKLAND EXTENDING THE EXISTING BUSINESS AND OCCUPATION LICENSE AND TAX TO WATER AND SANITARY SEWER UTILITY SERVICES, ESTABLISHING A RATE THEREFORE AT FIVE PERCENT (5%) OF GROSS INCOME AND AMENDING CHAPTER 5.08 BUSINESS AND OCCUPATION TAX, KIRKLAND MUNICIPAL CODE.

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

Section 1. The following sections and subsections of Chapter 5.08, Business and Occupation Tax, Kirkland Municipal Code, are hereby amended and supplemented to read as follows:

"5.08.020(2) "Person" or "persons" means persons of either sex, firms copartnerships, corporations, including municipal corporations and other associations of natural persons whether acting by themselves or by servants, agents or employees;"

"5.08.040 License Tax Year. All occupation licenses shall be for the tax year for which issued and shall expire at the end of such tax year. Such occupation license and the fee or tax therefor hereby imposed shall be for the year commencing January 1st, and ending on the last day of December of the same year, provided however, that if the taxpayer in transacting his business keeps the books reflecting same for a fiscal year not based on the calendar year, he may with the assent of the Director of Administration and Finance [~~city-clerk~~] obtain his license for the period of his current fiscal year which shall be deemed his tax year, and pay the fee or tax computed upon his gross income made during his fiscal year [~~(next-preceding-his tax-year)~~] covering his accounting period as shown by the method of keeping the books of his business."

"5.08.050 Occupations subject to tax - amount. There are hereby levied upon and shall be collected from the persons on account of the business activities annual license fees or occupation taxes in the amounts to be determined by the application of the rates against gross income as follows:

"(1) Upon every person engaged in or carrying on a telephone business a fee or tax equal to three percent of the total gross income from such business in the city during [~~the-fiscal-year-next-preceding~~] the tax year for which the license is required;

"(2) Upon every person engaged in or carrying on the business of selling or furnishing natural or manufactured gas for domestic or industrial consumption a fee or tax equal to three percent of the total gross income from such business in the city during [~~the fiscal year next preceeding~~] the tax year for which the license is required;

"(3) Upon every person engaged in or carrying on the business of selling or furnishing electric light and power, or electrical energy, a fee or tax equal to three percent of the total gross income from such business in the city during [~~the fiscal year next preceeding~~] the tax year for which the license is required.

"(4) Upon every person engaged in or carrying on the business of furnishing water distribution (fire and domestic) and/or sanitary sewage collection services, a fee or tax equal to five percent (5%) of the total gross income from such business in the city during the tax year for which the license is required."

"5.08.080 Monthly payment of tax. Where the amount of the license fee or tax is based upon gross income, the taxpayer [may] shall pay his fee or tax in [equal] monthly installments [~~or may pay any multiple thereof~~] during the life of his license, each such installment to be paid on or before the tenth day of the month and shall be [~~for one-twelfth of the minimum annual license tax (or any multiple thereof)~~] based upon the gross income for the month next preceding that in which the payment is due and at the end of the year make a complete return [~~and pay the overplus if any~~] with such adjustments in payments as may be found to be due."

"5.08.090 When tax based on current year - Commencement of business during tax year.

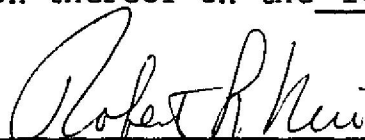
"(a) When a business, occupation or pursuit subject to tax upon gross income has not been carried on for the full calendar year [~~or fiscal year next preceeding the tax year~~] for which license is required, the license fee or tax shall be paid monthly in installments during the life of the license on or before the tenth day of the month, and shall be based upon the gross income for the month next preceding that in which payment is due. [~~In such cases the tax payers shall make monthly returns similar to the annual returns provided for herein on or before the tenth day of the month, under oath or affirmation covering the business of the previous month.~~]

"(b) In all other cases where a person commences during any tax year to engage in any business, occupation, pursuit or privilege, he shall be entitled to a license for the remainder of such tax year for the required fee apportioned in the ratio of the remainder to a full tax year, at the minimum rate."

Section 2. This Ordinance shall be in force and take effect five days from and after the date of passage by the Kirkland City Council and publication as required by law, provided however, that the provisions hereof shall be apply to any license tax year commencing prior to December 31, 1974.

PASSED by the Kirkland City Council in regular meeting on the 16th day of December, 1974.

SIGNED in authentication thereof on the 16th day of December, 1974.



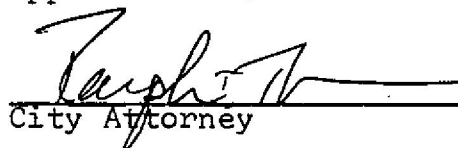
Mayor

ATTEST:



Director of Administration and Finance
(ex officio City Clerk)

Approved as to form:



City Attorney