

ORDINANCE NO. 2501

AN ORDINANCE OF THE CITY OF KIRKLAND RELATING TO BUSINESS AND OCCUPATION TAXES AND AMENDING CHAPTER 5.08 OF THE KIRKLAND MUNICIPAL CODE.

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

Section 1. Section 5.08.020 -- Definitions of the Kirkland Municipal Code is hereby supplemented and amended by adding thereto the following new definitions:

5.08.020(5) "Residential Domestic Activities" shall mean those activities commonly occurring or required in the operation and day-to-day maintenance of a human family unit of one or more persons when carried on within the residence of such human family unit. Residential domestic activities shall not include activities directly relating substantially to gainful employment, the production of income, or the operation and maintenance of activities, serving or benefitting more than one human family unit.

5.08.020(6) "Telephone service" as herein used includes the transmission of information, data or other communication, in either sound or visual patterns, from a point of origin to a point of destination, when such transmission include the utilization of electro magnetic or light spectrum vibrations or waves as a carrier.

Section 2. 5.08.050 of the Kirkland Municipal Code is hereby amended to read as follows:

Section 5.08.050 Occupations subject to tax -- amount. Whenever a person subject to tax under this chapter classifies customers for purposes of services rendered, commodities provided, and/or charges made therefor, as between residential and nonresidential, or as between residential and commercial, or similar classifications, such persons shall be deemed to be engaging in a separate business activity as to each such classification, provided that the tax rates to be paid thereon shall be as established in this section.

There are hereby levied upon and shall be collected from the persons on the 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:

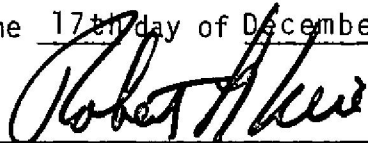
- (1) Upon every person engaged in or carrying on (a telephone business) the business of providing telephone service for residential domestic activities a fee or tax equal to ~~(three)~~ five percent of the total gross income from such business in the city during the tax year for which the license is required;
- (2) Upon every person engaged in or carrying on the business of providing telephone services available for other than residential domestic activities a fee or tax equal to six-and-one-half percent of the total gross income from such business in the city during the tax year for which the license is required;
- ~~(2)~~  
(3) Upon every person engaged in and carrying on the business of selling or furnishing natural or manufactured gas for ~~(domestic-or-industrial)~~ residential domestic activities consumption, a fee or tax equal to ~~(three)~~ five percent of the total gross income from such business in the city during the tax year for which the license is required;
- (4) Upon every person engaged in or carrying on the business of selling or furnishing natural or manufactured gas for other than residential domestic activities consumption a fee or tax equal to six-and-one-half percent of the total gross income for such business in the city during the tax year for which the license is required;
- (3)  
(5) Upon every person engaged in or carrying on the business of selling or furnishing electric light and power or electrical energy for residential domestic activities consumption, a fee or tax equal to ~~(three)~~ five percent of the total gross income from such business in the city during the tax year for which the license is required;
- (6) Upon every person engaged in or carrying on the business of selling or furnishing electric light and power or electrical energy for other than residential domestic activities consumption a fee or tax equal to six-and-one-half percent of the total gross income from such business in the city for the tax year for which the license is required;
- ~~(4)~~  
(7) Upon every person engaged in or carrying on the business of furnishing water distribution ~~(fire-and-domestic)~~ and/or sanitary collection services including both sewer and refuse for residential domestic activities a fee or tax equal to five percent of the total gross income from such business in the city during the tax year for which the license is required.

(8) Upon every person engaged in or carrying on the business of furnishing water distribution and/or sanitary collection services including both sewage and refuse for other than residential domestic activities a fee or tax equal to six-and-one-half percent of the total gross income from such business in the city during the tax year for which the license is required.


Section 3. This ordinance shall be in force and effect five (5) days from and after its passage by the City Council and publication as required by law provided that the tax rates herein established shall take effect as of March 1, 1980.

PASSED by the Kirkland City Council in regular open meeting on the 17th day of December, 1979.

SIGNED IN AUTHENTICATION THEREOF on the 17th day of December, 1979.

  
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MAYOR

ATTEST:

  
\_\_\_\_\_  
Director of Administration and Finance  
(ex officio City Clerk)

APPROVED AS TO FORM:

  
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City Attorney