

ORDINANCE NO. 2677

AN ORDINANCE IMPOSING A SALES OR USE TAX UPON AND TO BE COLLECTED FROM THOSE PERSONS FROM WHOM THE STATE SALES OR USE TAX IS COLLECTED, FIXING THE RATE OF TAX, PROVIDING FOR THE ADMINISTRATION AND COLLECTION THEREOF, CONSENTING TO THE INSPECTION OF RECORDS AND PROVIDING PENALTIES FOR THE VIOLATION THEREOF.

Be it ordained by the City Council of the City of Kirkland as follows:

Section 1. Imposition of Sales - Use Tax. There is hereby imposed a sales or use tax, as the case may be as authorized by RCW 82.14.020(2), upon every taxable event, as defined in RCW 82.14.020, occurring within the City of Kirkland. The tax shall be imposed upon and collected from those persons from whom the state sales tax or use tax is collected pursuant to Chapters 82.08 and 82.12 RCW.

Section 2. Rate of Tax Imposed. The rate of the tax imposed by Section 1 of this ordinance shall be one-half of one percent of the selling price or value of the article used, provided, that as long as there is in effect a sales tax or use tax imposed by King County under Section 17(2), Chapter 49, Laws of 1982, First Extraordinary Session at rate equal to or greater than the rate imposed by this section, the County shall receive fifteen percent of the tax imposed by Section 1: PROVIDED FURTHER, that during such period as there is in effect a sales tax or use tax imposed by King County under Section 17(2), Chapter 49, Laws of 1982, First Extraordinary Session at a rate which is less than the rate imposed by this section, then the tax rate imposed by this ordinance shall be equal to and not exceed the rate imposed by King County.

Section 3. Administration and Collection of Tax. The administration and collection of the tax imposed by this ordinance shall be in accordance with the provisions of RCW 82.14.050.

Section 4. Consent to Inspection of Records. 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. Authorizing Execution of Contract for Administration. The City Manager is hereby authorized to enter into a contract with the Department of Revenue for the administration of this tax.

Section 6. Special Initiative. This ordinance shall be subject to a Special Initiative for a 30-day period commencing at the time of final passage. The number of registered voters needed to sign a petition for Special Initiative shall be 15 percent of the total number of names of persons listed as registered voters within the City on the day of the last preceding municipal general election. If a Special Initiative petition is filed with the City council, the operation of this ordinance shall be suspended until the Special Initiative petition is found insufficient or until this ordinance receives a favorable majority vote by the voters. The procedures for referendum upon petition contained in RCW 35A.11.100 shall apply to any such Special Initiative petition.

Section 7. Penalties. Any seller who fails or refuses to collect the tax as required with the intent to violate the provisions of this ordinance or to gain some advantage or benefit, either direct or indirect, and any buyer who refuses to pay any tax due under this ordinance shall be guilty of a misdemeanor, and upon conviction thereof shall be fined no more than \$500 or imprisoned for not more than six months, or by both such fine and imprisonment.

Section 8. Severability. If any provision of this ordinance or its application to any person or circumstance is held invalid, the remainder of this ordinance or the application of the provisions to other persons or circumstances is not affected.

Section 9. Effective Date. This ordinance shall be in force and take effect five days from and after its passage by the City council and publication or posting as required by law, provided, however, that the effective date for imposition of the local retail sales tax herein established, shall take effect either at such time as King County may impose the county-wide local sales tax authorized by Section 17(2), Chapter 49, Laws of 1982, or on January 1, 1983, whichever shall first occur.

Passed by majority vote of the Kirkland City Council in regular meeting on the 16th day of August, 1982.

Signed in authentication thereof on the 16th day of August, 1982.

*Doris Cooper*  
MAYOR PRO TEM

ATTEST:

APPROVED AS TO FORM:

*Tom Aduson*  
Director of Administration & Finance  
(ex officio City Clerk)

By *Taylor*  
City Attorney