

ORDINANCE NO. 2778

AN ORDINANCE OF THE CITY OF KIRKLAND RELATING TO LOCAL SALES AND USE TAXES AND AMENDING SECTION 5.06.020 KIRKLAND MUNICIPAL CODE, TO INCREASE THE RATE OF SALES OR USE TAX THEREIN IMPOSED FROM THREE-TENTHS OF ONE PERCENT TO FOUR-TENTHS OF ONE PERCENT OF THE SELLING PRICE OF VALUE OF THE ARTICLE USED.

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

Section 1. Section 5.06.020 of the Kirkland Municipal Code be and it hereby is amended to read as follows:

Section 5.06.020. Rate of Tax Imposed. The rate of the tax imposed by Section 5.06.010 shall be [~~three-tenths~~] four-tenths 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 more 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. 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, the county shall receive from the tax imposed by Section 1 that amount of revenue equal to fifteen (15) percent of the rate of the tax imposed by the county under Section 17(2) Chapter 49, Laws of 1982 First Extraordinary Session.

Section 2. Referendum Procedure. This ordinance shall be subject to the referendum procedure provided for by Kirkland Ordinance 2764.

Section 3. 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 4. Effective Date. This amendatory ordinance shall be in force and take effect five days from and after its passage by the City council and publication or posting is required by law, provided however, that the effective date for the increase in the rate of local retail sales tax and use tax herein provided for, shall take effect on April 1, 1984.

Passed by majority vote of the Kirkland City Council in regular, open meeting this 5th day of December, 1983.

Signed in authentication thereof this 5th day of December, 1983.

Doris Cooper
MAYOR Pro Tem

ATTEST:

Tan. Aderson
Director of Administration & Finance
(ex officio City Clerk)

APPROVED AS TO FORM:

Jayh-T
City Attorney

CERTIFICATION OF POSTING

I hereby certify under penalty of perjury that the foregoing ordinance was posted on the 6th day of December, 1983 in accordance with the provisions of RCW 35A.12.160 and City of Kirkland Ordinance No. 2600.

Janece Perry
Clerk