ORDINANCE No. 3060

AN ORDINANCE OF THE CITY OF KIRKLAND RELATING TO SALES AND USE TAX, INCREASING THE LOCAL ADDITIONAL SALES AND USE TAX TO TAKE EFFECT AT SUCH TIME AS KING COUNTY MAY INCREASE SAID TAX WITHIN UNINCORPORATED KING COUNTY, AND AMENDING SECTION 5.06.020 OF THE KIRKLAND MUNICIPAL CODE.

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

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

"5.06.020 Rate of tax imposed. The rate of the tax imposed by Section 5.06.010 shall be [four-tenths] five-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 5.06.010; 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 imposed by this chapter 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 5.06.010 that amount of revenue equal to fifteen percent of the rate of the tax imposed by the county under Section 17(2), Chapter 49, Laws of 1982, First Extraordinary Session."

<u>Section 2.</u> This Ordinance shall be subject to the referendum procedure set forth in Chapter 5.10 of the Kirkland Municipal Code.

Section 3. The tax increase, established in Section 1 of this Ordinance shall go into effect within the

territorial limits of the City of Kirkland on April 1, 1988; provided that, prior to said effective date, the King County Council enacts legislation increasing the "additional sales and use tax" within unincorporated King County to the maximum rate permitted by RCW Chapter 82.14 (five-tenths of one percent). In the event the King County Council fails to enact such an increase, then in that event and in that event only, the tax rate for the additional sales and use tax within the City of Kirkland shall remain at four-tenths of one percent.

<u>Section 4</u>. This ordinance shall be in force and effect five days from and after its passage by the Kirkland City Council and publication, as required by law.

Passed by majority vote of the Kirkland City Council in regular, open meeting this 16th day of November 1987.

Signed in authentication thereof this 16th day of November , 1987.

MAYOR

Joses Coope

ATTEST:

APPROVED AS TO FORM: