

0046.030.001
WDT/slw/srf
01/18/93

ORDINANCE NO. 08

AN ORDINANCE OF THE CITY OF WOODINVILLE, WASHINGTON, IMPOSING A SALES AND USE TAX AS AUTHORIZED BY RCW 82.14.030(1) IN ORDER FOR THE CITY TO RECEIVE ITS SHARE OF EXISTING TAXES IMPOSED BY KING COUNTY.

THE CITY COUNCIL OF THE CITY OF WOODINVILLE, WASHINGTON,
DO ORDAIN AS FOLLOWS:

Section 1. Imposition of sales and use tax as authorized
by RCW 82.14.030(1):

- A. Imposition. There is hereby imposed a sales and/or use tax, as the case may be, upon every taxable event, as defined in Chapter 82.14 RCW as the same exists or may hereafter be amended, which occurs within the city limits of Woodinville. The tax shall be imposed upon and collected from those persons from whom the State sales and/or use tax is collected pursuant to Chapters 82.04, 82.08 and 82.12 RCW as the same now exist or may hereafter be amended.
- B. Tax rate. The rate of tax imposed by subsection A of this section shall be one-half of one percent of the selling price of or value of the article used as the case may be; provided, however, that during such period as there is in effect a sales or use tax imposed by King County pursuant to RCW 82.14.030(1) then the rate imposed by this ordinance shall be as provided in RCW 82.14.030(1) as the same now exists or may hereafter be amended. The rate as of the effective date of this ordinance shall be 425/1000th of one percent.

Section 2. Administration - Collection. The
administration and collection of the tax imposed by this ordinance

shall be in accordance with the provisions of RCW 82.14.050 as the same now exists or may hereafter be amended.

Section 3. Inspection of Records - Agreement with Department of Revenue. The City of Woodinville 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 as the same now exists or may hereafter be amended. The City Manager is authorized to enter into an agreement with the Department of Revenue for the administration of the tax.

Section 4. Penalty. Any person violating any provision of this ordinance shall be guilty of a misdemeanor and upon conviction thereof punished pursuant to state law or city ordinance.

Section 5. Effective Date. This ordinance shall be effective as of the date of incorporation which is more than five (5) days after publication of an approved summary consisting of the title to this ordinance.

PASSED by the City Council of the City of Woodinville this 25th day of January, 1993.

APPROVED:

Lucy DeYoung
MAYOR, LUCY DEYOUNG

ATTEST/AUTHENTICATED:

Marie O'Connell
CITY CLERK, MARIE O'CONNELL

APPROVED AS TO FORM:
OFFICE OF THE CITY ATTORNEY:

BY *George Terada*

FILED WITH THE CITY CLERK: *1/21/93*
PASSED BY THE CITY COUNCIL: *1/25/93*
PUBLISHED: *2/6/93*
EFFECTIVE DATE: *3/13/93*
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