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ORDINANCE NO. 11

AN ORDINANCE OF THE CITY OF WOODINVILLE, WASHINGTON, AMENDING ORDINANCE NO. 9, PASSED BY THE CITY COUNCIL ON JANUARY 25, 1993; IMPOSING AN ADDITIONAL SALES AND USE TAX AS AUTHORIZED BY RCW 82.14.030(2) 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. Ordinance No. 9, passed by the City Council on January 25, 1993, is hereby amended by replacing the contents thereof with the following.

Section 2. Imposition of additional sales and use tax as authorized by RCW 82.14.030(2):

A. Imposition. In addition to other taxes which may be imposed by the city, there is hereby imposed a separate sales and/or use tax, as the case may be, upon the same taxable events, and upon which the tax imposed pursuant to RCW 82.14.030(1) as the same exists or may hereafter been amended, is levied, and as specifically authorized by RCW 82.14.030(2).

B. Rate of tax. The rate of tax imposed by this section, which shall be in addition to the rate of tax permitted to be imposed by city ordinance pursuant to RCW 82.14.030(1), as the same now exists or may hereafter be amended, shall be one-half of one percent of the selling price (in the case of a sales tax) or value of the article used (in the case of a use tax); provided, however, that in the event King County shall impose a sale and/or use tax pursuant to RCW

82.14.030(2), as the same now exists or may hereafter be amended, at a rate that is equal to or greater than the rate imposed under this ordinance, then said County shall receive fifteen percent (15%) of the city tax. Provided, further, that in the event King County shall impose a sale and/or use tax pursuant to RCW 82.14.030(2), at a rate that is less than the rate imposed under this ordinance, the county shall receive that amount of revenues from the city tax equal to fifteen percent (15%) of the rate of tax imposed by the county.

Section 3. 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 4. 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 5. Subject to Referendum. Pursuant to RCW 82.14.036, the tax imposed by this ordinance is subject to referendum. A referendum petition to repeal the tax imposed by this ordinance must be filed with the City Clerk, the acting City Clerk or the acting City Manager within seven (7) days of passage of this ordinance. Within ten (10) days of the filing with the identified filing officer or officers of the referendum petition,

the acting City Manager shall confer with the petitioner concerning the form and style of the petition, issue an identification number for the petition and write a ballot title for the measure. The ballot title shall be posed as a question so that an affirmative answer to the question and an affirmative vote on the measure results in the tax or tax rate increase being imposed, and a negative answer to the question and a negative vote on the measure results in the tax or tax rate increase not being imposed. The petitioner shall be notified of the identification number and ballot title within said ten (10) day period.

After notification of the identification number and ballot title, the petitioner shall have thirty (30) days in which to secure on petition forms the signatures of not less than fifteen percent (15%) of the registered voters of the City and to file the signed petitions with the designated filing officer or officers.

Each petition form must contain the ballot title and the full text of the measure to be referred.

Section 6. 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 7. Effective Date. This ordinance shall be effective as of April 1, 1993, which is more than five (5) days after the publication of an approved summary consisting of the title to this ordinance, unless a valid referendum petition is filed as provided by law. If such a referendum petition is filed,

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then this ordinance shall be effective as of the date provided by law.

Section 8. Severability. If any section, sentence, clause or phrase of this ordinance should be held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of any other section, sentence, clause or phrase of this ordinance.

PASSED by the City Council of the City of Woodinville this 8th day of February, 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 Wayne Tanda

FILED WITH THE CITY CLERK: 2/4/93
PASSED BY THE CITY COUNCIL: 2/8/93
PUBLISHED: 2/15/93
EFFECTIVE DATE: 4/1/93
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