

Chapter 3.22

LEASEHOLD EXCISE TAX

Sections:

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3.22.010 Imposition of Tax. There is hereby levied and shall be collected a leasehold excise tax on and after the effective date of this ordinance upon the act or privilege of occupying or using publicly owned real or personal property within the City of Snohomish through a leasehold interest as the same is defined by Chapter 82.29A RCW. The tax shall be paid, collected, and remitted to the Department of Revenue of the State of Washington at the time and in the manner prescribed by Chapter 82.29A RCW. (Ord. 1804, 1996)

3.22.020 Rate of Tax. The rate of tax imposed by Section 3.22.010 shall be four percent (4%) of the taxable rent, as the same is defined by Chapter 82.29A RCW. (Ord. 1804, 1996)

3.22.030 Administration and Collection. The administration and collection of the tax imposed by this ordinance shall be in accordance with the provisions of Chapter 82.29A RCW. (Ord. 1804, 1996)

3.22.040 Exemptions. Leasehold interests exempted by RCW 82.29A.130, as it now exists or may hereafter be amended, shall be exempt from the tax imposed pursuant to Section 3.22.010 of this chapter. (Ord. 1804, 1996)

3.22.050 Inspection of Records. The City 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. (Ord. 1804, 1996)

3.22.060 Contract with Department of Revenue. The City Manager is hereby authorized to execute a contract with the Department of Revenue with the State of Washington for the administration and collection of the tax imposed by Section 3.22.010, provided that the City Attorney shall first approve the form and content of said contract. (Ord. 1804, 1996)

3.22.070 Severability. If any section, subsection, sentence, clause, phrase, or word of this ordinance should be held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality thereof shall not affect the validity or constitutionality of any other section, subsection, sentence, clause, phrase, or word of this ordinance. (Ord. 1804, 1996)

3.22.080 Violations – Penalties. Violation of this Chapter shall be considered a civil violation pursuant to SMC 1.01.080 and Chapter 1.14 SMC, except as otherwise provided therein. (Ord. 1804, 1996; Ord. 1927, 1999; Ord. 2155, 2008)