

Chapter 3.27

SALES AND USE TAX

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3.27.010 Imposition of Tax. Pursuant to Section 17 of Engrossed Senate Bill No. 4972, amending RCW 82.14.030, a sales and use tax is hereby fixed and imposed by the City. The tax shall be collected from those persons who are taxable by the state of Washington pursuant to RCW Chapters 82.08 and 82.12 upon the occurrence of any taxable event within the city. (Ord. 1505, 1982)

3.27.020 Rate. The rate of such tax imposed shall be as follows:

- A. Five-tenths 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 during such period as there is in effect a sales or use tax imposed by Snohomish County under subsection 17(1) of Engrossed Senate Bill No. 4972, amending RCW 82.14.030, the city tax shall be four hundred twenty-five one-thousandths of one percent; and
- B. Five-tenths 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, that during such period as there is in effect a sales or use tax imposed by Snohomish County under subsection 17(2) of Engrossed Senate Bill No. 4972, adopting RCW

82.14.030(2), the county shall receive fifteen percent of the City tax so imposed, or fifteen percent of the rate of tax imposed by the county, whichever is less. (Ord. 1505, 1982)

3.27.030 Initiative Procedure. The fixing and imposition of tax pursuant to Section 3.27.020(B) shall be subject to approval or rejection by the voters by a special initiative procedure hereby provided. If the voters of the city otherwise possess the general power of initiative on City matters, this special initiative procedure shall conform to the requirements of that procedure. If the voters of the City do not otherwise possess the general power of initiative on City matters, this special initiative procedure shall conform to the requirements and procedures for initiative petitions provided for code cities in RCW 35A.11.100, which incorporates RCW 35.17.240 through 35.17.360, as now or hereafter amended, by reference, all as specified in Section 19 of Engrossed Senate Bill No. 4972. (Ord. 1505, 1982)

3.27.040 Department of Revenue Designated as Agent. The Washington State Department of Revenue is designated as the agent for the City for the purposes of collection and administration of the tax levied in this chapter. (Ord. 1505, 1982)

3.27.050 Administration and Collection of Tax. All definitions, rules, forms, recording procedures and regulations adopted by the Department of Revenue for the administration of RCW Chapters 82.08 and 82.32 are adopted for the purposes of administration and collection of the tax levied in this chapter. The administrative provisions contained in said Chapters shall apply with respect to the administration and collection of the tax by the Department of Revenue. (Ord. 1505, 1982)

3.27.060 Effective Date. This chapter is necessary for the immediate preservation of the public peace, health, and safety, the support of the City government and its existing public institutions, and shall take effect immediately, except Section 3.27.020(B) shall take effect July 1, 1982, unless earlier rejected. (Ord. 1505, 1982)