

ORDINANCE NO. 54

**AN ORDINANCE OF THE CITY OF UNIVERSITY PLACE,
WASHINGTON, ADOPTING BY REFERENCE CHAPTER
4.28.060, RELATING TO SALES AND USE TAX VIOLATIONS,
OF THE PIERCE COUNTY CODE AS A REGULATION OF THE
CITY**

WHEREAS, the City of University Place will incorporate on August 31, 1995;
and

WHEREAS, the City wishes to adopt by reference a number of ordinances which
contain civil or criminal penalties for a violation of an ordinance; and

WHEREAS, the City wishes needs to have an enforceable code chapter regarding
sales or use tax violation and related penalties; NOW, THEREFORE,

**THE CITY COUNCIL OF THE CITY OF UNIVERSITY PLACE,
WASHINGTON, DOES ORDAIN AS FOLLOWS:**

Section 1. Authority to adopt Pierce County Code. Pursuant to RCW
35A.12.140 and 35A.13.180, the City adopts by reference Chapter 4.28.060 of the Pierce
County Code, as presently constituted or hereinafter amended, as a regulation of the City.

Section 2. Adoption of Administrative Rules. There are hereby further
adopted by reference any and all implementing and administrative rules and enforcement
remedies now in effect regarding Sales or Use Tax Violations adopted pursuant to Pierce
County Code Chapters 2.06 and 4.28.060 except that, unless the ~~unless~~ context
requires otherwise, any reference to the "County" or to "Pierce County" shall refer to the
City of University Place, and any reference to County staff shall refer to the City
Manager or designee.

Section 3. Adoption of Certain Other Laws. To the extent that any provision
of the Pierce County Code, or any other law, rule or regulation referenced in the attached
Sales And Use Tax chapter is necessary or convenient to establish the validity,
enforceability or interpretation of the Code Section, then such provision of the Pierce
County Code and Chapter, or other law, rule or regulation, is hereby adopted by
reference.

Section 4. Severability. Should any section, paragraph, sentence, clause or
phrase of this Ordinance, or its application to any person or circumstance, be declared
unconstitutional or otherwise invalid for any reason, or should any portion of this
Ordinance be preempted by state or federal law or regulation, such decision or

preemption shall not affect the validity of the remaining portions of this Ordinance or its application to other persons or circumstances.

Section 5. Effective Date and Publication. A summary of this ordinance consisting of its title shall be published in the official newspaper of the City. This ordinance shall take effect and be in full force on the date of incorporation.

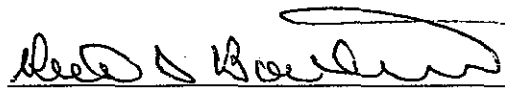
PASSED BY THE CITY COUNCIL ON AUGUST 21, 1995


Stanley L.K. Flemming, Mayor

ATTEST:


Susan Matthew, Interim City Clerk

APPROVED AS TO FORM:


Robert J. Backstein, Interim City Attorney

Date of Publication: August 24, 1995
Effective Date: August 31, 1995

4.28.060 Violations.

Any seller who fails or refuses to collect the tax as required with the intent to violate the provisions of this Chapter or to gain some advantage or benefit, either direct or indirect, and any buyer who refuses to pay any tax due under this Chapter is guilty of a misdemeanor. (Prior Code § 9.06.060)

4.28.070 Additional Tax - Imposition - Collection.

Pursuant to the authority granted in RCW 82.14.030 (2) contained in Chapter 49, Section 17, Laws of Washington, 1982 1st Extraordinary Session, there is imposed an additional sales and use tax, as the case may be, upon every taxable event as defined in RCW Title 82, within the County. The tax shall be imposed and collected pursuant to RCW Chapters 82.08 and 82.12. (Ord. 84-5 § 1 (part), 1984; Ord. 82-137 § 1 (part), 1982; prior Code § 9.06.070)

4.28.080 Additional Tax - Rate.

The rate of tax imposed by Section 4.28.070 shall be five-tenths of one percent of the selling price (in the case of sales tax) or value of the article (in the case of use tax). (Ord. 84-5 § 1 (part), 1984; Ord. 82-137 § 1 (part), 1982; prior Code § 9.06.080)

4.28.090 Additional Tax - Administration - Violations.

The provisions of Sections 4.28.030, 4.28.050 and 4.28.060 apply to the additional tax imposed by Section 4.28.070. (Ord. 84-5 § 1 (part), 1984; Ord. 82-137 § 1 (part), 1982; prior Code § 9.06.090)

4.28.100 Additional Tax - Relationship to City Tax - Credit.

Should any city within Pierce County impose an additional sales and use tax pursuant to the authority granted such cities under RCW 82.14.030 (2), Chapter 49, Section 17, Laws of Washington, 1982 1st Extraordinary Session, then the relationship between such city tax and County tax shall be as set forth in the authorizing statute including the credit described in Section 84.14.040 (2), Chapter 49, Section 18, Laws of Washington, 1982 1st Extraordinary Session. (Ord. 84-5 § 1 (part), 1984; Ord. 82-137 § 1 (part), 1982; prior Code 9.06.100)

4.28.110 Criminal Justice Purposes Tax - Imposition.

Pursuant to the authority granted in RCW 82.14.340, Chapter 21, Section 6, Laws of Washington, 1993 1st Special Session, there is imposed an additional sales and use tax upon every taxable event within Pierce County. (Ord. 93-98 § 1 (part), 1993)

4.28.120 Criminal Justice Purposes Tax - Rate.

The rate of the sales and use tax imposed by Section 4.28.110 shall be one-tenth of one percent of the selling price or value of the article. (Ord. 93-98 § 1 (part), 1993)

4.28.130 Criminal Justice Purposes Tax - Allocation and Use.

A. At least 25 percent of Pierce County's tax revenues received as a result of the authority granted in RCW 82.14.340, Chapter 21, Section 6, Laws of Washington,