

ORDINANCE NO. 15

AN ORDINANCE OF THE CITY OF UNIVERSITY PLACE, 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 PIERCE COUNTY.

THE CITY COUNCIL OF THE CITY OF UNIVERSITY PLACE, 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 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 now exists or may hereafter be amended, which occurs within the city limits. 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 82.08 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 or value of the article used as the case may be; provided, that during such period as there is in effect a sales and/or use tax imposed by Pierce County pursuant to RCW 82.14.030(1), 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 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. It is unlawful for any seller to fail or refuse to collect taxes with intent to violate the provisions of this ordinance, or to gain some advantage or benefit, whether direct or indirect, or for any buyer to refuse to pay any tax due under the provisions of this ordinance. 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.

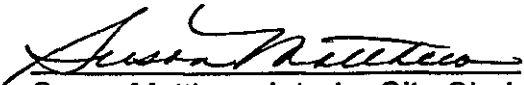
Section 5. Severability. If any section, sentence, clause or phrase of this ordinance should be held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of any other section, sentence, clause or phrase of this ordinance.

Section 6. Effective Date. This Ordinance shall take effect on August 31, 1995.

PASSED BY THE CITY COUNCIL ON July 10, 1995


Stanley L. K. Flemming, Mayor

ATTEST:


Susan Matthew, Interim City Clerk

APPROVED AS TO FORM:


James J. Mason, City Attorney

Date of Publication: July 13, 1995
Effective Date : August 31, 1995