

Ordinance No. 00374

[Council meeting minutes of Feb 22 2005](#)

ORDINANCE NO. 374

AN ORDINANCE of the City Council of the City of Lakewood, Washington, amending Chapter 3.52 of the Lakewood Municipal Code relating to a tax on utility businesses by adding subpoena powers for tax record collections.

WHEREAS, the City of Lakewood is interested in uniformity for all taxpayers; and,

WHEREAS, better enforcement of the payment of taxes will ensure greater uniformity of taxation; and,

WHEREAS, subpoena powers better enable the City to enforce the payment of taxes by enabling the City to more efficiently audit payments.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF LAKEWOOD, WASHINGTON, DO ORDAIN as Follows:

Section 1. That Chapter 3.52 of the Lakewood Municipal Code, Section 3.52.120, relating to the taxpayer's records, be and the same is hereby amended to read as follows:

03.52.120- Taxpayer's Records

Each taxpayer shall keep records for up to six years reflecting the amount of his or her gross operating revenues on services within the City, and such records shall be open at all reasonable times to inspection by the designated official, or his or her duly authorized subordinates, for verification of said tax returns or for the filing of the tax of a taxpayer who fails to make such return, or for other appropriate uses. Where necessary, and in addition to other remedies provided for herein, the City's designated official or his or her agent may fix a time and place for an investigation of the correctness of any return and may issue a subpoena to the taxpayer or any other person, to attend upon such investigation and there testify, under oath in regard to the matters inquired into and may, by subpoena, require the taxpayer or any other person to bring with him or her such books, records and papers as may be required by the designated official. (Ord. 253 § 1(part), 2000; Ord. 215 § 1 (part), 1999.)

Section 2. Severability. If any portion of this Ordinance or its application to any person or circumstances is held invalid, the remainder of the Ordinance or the application of the provision to other persons or circumstances shall not be affected.

Section 3. Effective Date. That this Ordinance shall be in full force and effect five (5) days after publication of the Ordinance Summary.

ADOPTED by the City Council this 22nd day of February, 2005.

CITY OF LAKEWOOD

Douglas G. Richardson, Mayor

Attest:

Alice M. Bush, CMC, City Clerk

Approved as to Form:

Heidi Ann Wachter, City Attorney