

Ordinance No. 00005

[\(Council Minutes 95/11/06\)](#)

ORDINANCE NO. 95-5

AN ORDINANCE of the City of Lakewood, Washington, imposing a sales and use tax as authorized by RCW 82.14.030(1)

WHEREAS, upon incorporation of a new city, Washington State Law authorizes the new city to impose a retail sales tax in a total of 1.0 percent, comprised of two separate .5 percent options; and,

WHEREAS, the tax so collected is credited against the sales tax otherwise collected by Pierce County, for the same salable event; and,

WHEREAS, to the extent so collected, this tax therefore does not result in an increase in the amount of tax collected, but diverts tax revenues to the City to fund necessary municipal services,

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

Section 1. Imposition of sales and use tax as authorized by RCW 82.14.030(1).

A. Tax Imposed. 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 be in full force and effect five (5) days after publication of the Ordinance Summary, and on February 28, 1996.

PASSED by the City Council this 6th day of November, 1995

CITY OF LAKEWOOD

/S/ William H. Harrison

Mayor

ATTEST:

/S/ Nacelle Heuslein

Interim City Clerk

Approved as to Form:

/S/ Daniel B. Heid

City Attorney

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