

ORDINANCE NO. 328

An ordinance imposing a business tax upon certain businesses, occupations and privileges, requiring a business license for the same, providing for the collection thereof, defining offenses and prescribing penalties, and repealing Coupeville Ordinances Nos. 221, 279 and Section 7 of Coupeville Ordinance No. 267.

BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF COUPEVILLE, WASHINGTON, AS FOLLOWS:

SECTION 1. The provisions of this Ordinance shall be deemed to be an exercise of the power of the Town of Coupeville to license for revenue.

SECTION 2. After January 1, 1981, no person, firm or corporation shall engage in or carry on any business, occupation, act or privilege for which a tax is imposed by Section 3 of this Ordinance without first having obtained, and being the holder of, a license so to do, to be known as a Business License. Each such person, firm or corporation shall promptly apply to the Town Clerk for such license upon such forms as the Clerk shall prescribe, giving such information as the Clerk shall deem reasonably necessary to enable said Clerk's Office to administer and enforce this Ordinance; and, upon acceptance of such application by the Clerk, said Clerk shall thereupon issue such license to the applicant. Such Business License shall be personal and non-transferable and shall be valid as long as the licensee shall continue in said business and shall comply with this Ordinance.

SECTION 3. From and after January 1, 1981, there is hereby levied upon, and there shall be collected from, every person, firm or corporation engaged in carrying on the following business for hire or for sale of a commodity or a service within or partly within the corporate limits of the Town of Coupeville the tax for the privilege of so doing business as hereinafter defined, to wit:

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1 (a) Upon any telephone business there shall be levied a
2 tax equal to 5% of the gross subscribers' exchange monthly
3 service charges, including non-recurring charges for service
4 connections, equipment moves, changes and sales billed or made
5 to business or residence customers located within the corporate
6 limits of the Town of Coupeville, including but not limited
7 to intrastate toll charges.

8 (b) There is hereby levied a tax on the sale, delivery or
9 distribution of electricity and electrical energy, such tax to be
10 equal to 5% of the total gross revenue derived from sales of such
11 electricity to users within the Town of Coupeville.

12 (c) There is hereby levied a tax upon every person, firm or
13 corporation providing cable television service, such tax to be equal
14 to 5% of the total gross revenues from business and residence
15 cable television service within the Town of Coupeville.

16 SECTION 4. The tax imposed by this Ordinance shall be due
17 and payable in quarterly installments and remittance shall be made
18 on or before the 30th day of the month next succeeding the end of
19 the quarterly period in which the tax accrued. Such quarterly
20 periods are as follows:

21 First Quarter - January, February, March

22 Second Quarter - April, May, June

23 Third Quarter - July, August, September

24 Fourth Quarter - October, November, December

25 The first payment made hereunder shall be made by April 30,
26 1981 for the three month period ending March 31, 1981. On or
27 before said due date the taxpayer shall file with the Town Clerk
28 a written return, upon such form and setting forth such infor-
29 mation as the Clerk shall reasonably require, together with the
30 payment of the amount of the tax.

31 SECTION 5. In computing said tax there shall be deducted from
32 said gross operating revenues the following items:

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1 (a) Amount derived from transactions in interstate or
2 foreign commerce or from any business which the Town is prohibited
3 from taxing under the Constitutions of the United States or
4 the State of Washington;
5 (b) Amount derived by the taxpayer from the Town of
6 Coupeville;

7 (c) Amount of credit losses and uncollectables actually
8 sustained by the taxpayer.

9 SECTION 6. Each taxpayer shall keep records reflecting the
10 amount of his said gross operating revenues, and such records
11 shall be open at all reasonable times to the inspection of the
12 Mayor, or his duly authorized subordinates, for verification of
13 said tax returns or for the fixing of the tax of a taxpayer who
14 shall fail to make such returns.

15 SECTION 7. If any person, firm or corporation subject to this
16 Ordinance shall fail to pay any tax required by this Ordinance
17 within thirty (30) days after the due date thereof, there shall be
18 added to such tax a penalty of ten percent (10%) of the amount of
19 such tax, and any tax due under this Ordinance and unpaid, and all
20 penalties thereon, shall constitute a debt to the Town and may
21 be collected by court proceedings, which remedy shall be in ad-
22 dition to all other remedies.

23 SECTION 8. Any money paid to the Town through error or
24 otherwise not in payment of the tax imposed hereby or in excess of
25 such tax shall, upon request of the taxpayer, be credited against
26 any tax due or to become due from such taxpayer hereunder or, upon
27 the taxpayer's ceasing to do business in the Town be refunded to
28 the taxpayer.

29 SECTION 9. Any said person, firm or corporation subject to this
30 Ordinance who shall fail or refuse to apply for a Business License
31 or to make said tax return or to pay said tax when due, or who
32 shall make any false statement or representation in or in connection
with any such application for a Business License or such tax

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1 return, or shall otherwise violate or refuse or fail to comply
2 with this Ordinance, shall be guilty of a misdemeanor and,
3 upon conviction thereof, shall be punished by a fine of not to
4 exceed two-hundred and fifty dollars (\$250.00), or by imprisonment
5 in jail for a term not to exceed ninety days (90) days, or by both.

6 SECTION 10. The invalidity or unconstitutionality of any
7 provisions or section of this Ordinance shall not render any other
8 provision or section of this Ordinance invalid or unconstitutional.

9 SECTION 11. The Town Clerk is hereby authorized to adopt,
10 publish and enforce, from time to time, such rules and regulations
11 for the proper administration of this Ordinance as shall be
12 necessary, and it shall be a violation of this Ordinance to violate
13 or to fail to comply with any such rule or regulation lawfully
14 promulgated hereunder.

15 SECTION 12. Coupeville Ordinances Nos. 221, 279, and Section
16 7 of Ordinance No. 267 are hereby repealed.

17 SECTION 13. This Ordinance shall be in full force and effect
18 January 1, 1981, after its passage and proper posting by the
19 Town of Coupeville.

20 PASSED by the Town Council and approved by its Mayor this
21 22nd day of December, 1980.

22 THE TOWN OF COUPEVILLE

23 BY:

24 Frederick Haddy
25 Mayor

26 ATTEST:

27
28
29 Dani G. Ward
30 Town Treasurer - Clerk

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