

*Approved
2.23.2015*

ORDINANCE NO. 406

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An Ordinance imposing a sales or use tax upon and to be collected from those persons from whom the state sales or use tax is collected, fixing the rate of tax, providing for the administration and collection thereof, consenting to the inspection of records and providing penalties for the violation thereof.

THE TOWN COUNCIL OF THE TOWN OF COUPEVILLE do ordain as follows:

SECTION 1 - IMPOSITION OF SALES - USE TAX: There is hereby imposed a sales or use tax, as the case may be as authorized by RCW 82.14.030(2), upon every taxable event, as defined in RCW 82.14.020, occurring within the Town of Coupeville. The tax shall be imposed upon and collected from those persons from whom the states sales tax or use tax is collected pursuant to Chapters 82.08 and 82.12 RCW.

SECTION 2 - RATE OF TAX IMPOSED: The rate of the tax imposed by Section 1 of this Ordinance shall be one-half of one percent of the selling price or value of the article used, as the case may be; provided however, that during such period as there is in effect a sales tax or use tax imposed by Island County under Section 17(2), Chapter 49, Laws of 1982, First Extraordinary Session at a rate equal to or greater than the rate imposed by this section, the County shall receive fifteen percent of the tax imposed by Section 1: Provided further, that during such period as there is in effect a sales tax or use tax imposed by Island County under Section 17(2), Chapter 49, Laws of 1982, First Extraordinary Session at a rate which is less than the rate imposed by this section, the County shall receive from the tax imposed by Section 1 that amount of revenues equal to fifteen percent of the rate of the tax imposed by the County under Section 17(2), Chapter 49, Laws of 1982, First Extraordinary Session.

SECTION 3 - ADMINISTRATION AND COLLECTION OF TAX: The administration and collection of the tax imposed by this Ordinance shall be in accordance with the provisions of RCW 82.14.050.

SECTION 4 - CONSENT TO INSPECTION OF RECORDS: The Town of Coupeville hereby consents to the inspection of such records as are necessary to qualify the Town for inspection of records of the Department of Revenue, pursuant to RCW 82.32.330.

SECTION 5 - AUTHORIZING EXECUTION OF CONTRACT FOR ADMINISTRATION: The Mayor and Clerk are hereby authorized to enter into a contract with the Department of Revenue for the administration of this law.

SECTION 6 - SPECIAL INITIATIVE: This Ordinance shall be subject to a Special Initiative* for a 30 day period commencing at the time of final passage. The number of registered voters needed to sign a petition for Special Initiative shall be fifteen percent of the total number of names of persons listed as registered voters within the Town on the day of the last preceding municipal general election. If a Special Initiative Petition is filed with the Town Council, the operation of this Ordinance shall be suspended until the Special Initiative Petition is found insufficient or until this Ordinance receives a favorable majority vote by the voters. This procedures for Referendum upon Petition contained in RCW 35A.11.100 shall apply to any such Special Initiative Petition.

*Although "special initiative" is used in the statute, the reference is to a referendum process.

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1 SECTION 7 - PENALTIES: Any seller who fails or refuses to collect the
2 tax as required with the intent to violate the provisions of this Ordinance or
3 to gain some advantage or benefit, either direct or indirect, and any buyer who
4 refuses to pay any tax due under this Ordinance shall be guilty of a misdemeanor
5 and upon conviction thereof shall be fined no more than \$500.00 or imprisoned
6 for not more than six months, or by both such fine and imprisonment.

7 SECTION 8 - SEVERABILITY: If any provision of this Ordinance or its
8 application to any person or circumstance is held invalid, the remainder of this
9 Ordinance or the application of the provisions to other persons or circumstances
10 is not affected.

11 SECTION 9 - EFFECTIVE DATE: This Ordinance shall take effect January
12 1, 1986.

13 PASSED by the Town Council and APPROVED by its Mayor this 23rd day
14 of December, 1985.

15 THE TOWN OF COUPEVILLE

16 By:

17 Lew Gladky
18 MAYOR

19 ATTEST:

20 Dennis G. Ward
21 TREASURER-CLERK

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