## CITY OF WHITE SALMON

## ORDINANCE NO. 2011-09-877

AN ORDINANCE OF THE CITY OF WHITE SALMON, WASHINGTON REVISING THE UTILITY BUSINESS AND OCCUPATIONAL TAX ON WATER, WASTEWATER, AND REFUSE, AND REPEALING ORDINANCE NO. 2010-12-858

WHEREAS, the City Council of the City of White Salmon, Washington adopted Ordinance 2010-12-858 on December 9, 2010 allocating six percent of the proceeds of certain utilities operated by the city to the city street department for the benefit of city rights of way and allocating six percent of the proceeds of utilities operated by the city to the current expense fund; and

WHEREAS, the City Council of the City of White Salmon, Washington desires to make changes to the ordinance by adopting an ordinance that increases the business and occupational tax on certain city utilities; and

**NOW, THEREFORE,** the City Council of the City of White Salmon do ordain as follows:

<u>Section 1</u>. White Salmon Ordinance No. 2010-12-858 is hereby repealed in its entirety.

Section 2. White Salmon Municipal Code 3.40 as follows is adopted.

3.40.010 Imposed. There is created a utility business and occupational tax in the amount of eighteen percent per year chargeable monthly, commencing October 1, 2011, against and upon the total monthly revenues of the water and wastewater utilities, and a utility business and occupational tax in the amount of twelve percent per year chargeable monthly, commencing October 1, 2011 against and upon the total monthly revenues of the refuse utility of the city.

3.40.020 Collection; allocation of tax proceeds. Commencing October 1, 2011, there is levied a tax of eighteen percent per year on the revenues of the water and wastewater funds of the city and a tax of twelve percent per year on the revenues of the refuse funds of the city, which tax shall be levied upon and collected from the monthly revenues of the water, wastewater, and refuse funds. Said tax shall be allocated as follows: six percent (one-third) of the total tax on the water and wastewater utilities shall be allocated to the street fund, and the remainder of the water and wastewater tax and all of the refuse tax shall be allocated for the benefit of the current expense fund of the city. The clerk treasurer is directed to collect the tax out of the monthly revenues received by the water, wastewater, and refuse funds, and is further directed to pay the moneys collected as set forth herein.

Section 3. This ordinance shall be effective five days after the date of first publication, as provided by law.

Passed by the City Council of the city of White Salmon, Washington and approved by the Mayor on this 21<sup>st</sup> day of September 2011.

David Poucher, Mayor

ATTEST:

Leana Johnson, Clerk Treasurer

APPROVED AS TO FORM:

Kenneth B. Woodrich, City Attorney