

**CITY OF WHITE SALMON WASHINGTON
ORDINANCE NO. 2013-12-935**

AN ORDINANCE AMENDING MUNICIPAL CODE SECTION WSMC CH 3.20 TELEPHONE AND ELECTRIC UTILITIES TAXES, AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE

WHEREAS, the City believes it may be more efficient and economical to decline to exercise its authority under RCW 81.77.020 to operate a solid waste utility and allow the holder of a valid certificate from the Washington Utilities and Transportation Commission to assume jurisdiction of the incorporated area; and

WHEREAS, , the City of White Salmon has previously provided refuse collection services to the residents of the City and intends to eliminate this service in favor of allowing service by the WUTC certificate holder, and to collect taxes on the WUTC holder; and

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

SECTION 1. WSMC Ch. 3.20 is hereby amended as follows:

Key: Deleted = ~~striketrough~~ Added = underlined

Chapter 3.20 TELEPHONE, REFUSE AND ELECTRIC UTILITIES TAXES

Sections:

3.20.010 Provisions enacted for revenue purposes.

3.20.020 Occupation license requirements.

3.20.030 Tax imposed-Amount.

3.20.040 Computation of tax.

3.20.050 Exempt transactions.

3.20.060 Payment date and method.

3.20.070 Rules and regulations-Council authority.

3.20.080 Recordkeeping requirements.

3.20.090 Excess payments.

3.20.100 Delinquent payments-Penalty-Collection.

3.20.110 Violation—Penalty.

3.20.010 Provisions enacted for revenue purposes.

The provisions of this chapter shall be deemed an exercise of the power of the city to license for revenue.

3.20.020 Occupation license requirements.

- A. On and after January 1, 1965, 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 3.20.030 of this chapter without first having obtained and being the holder of a license to do so, to be known as an "occupation license."

- B. Each such person, firm or corporation shall promptly apply to the clerk-treasurer for such license upon such forms as the city clerk-treasurer shall prepare and provide, giving such information as the clerk-treasurer shall deem reasonably necessary to enable the clerk-treasurer's office to administer and enforce this chapter; and upon acceptance of such application by the clerk-treasurer, the clerk-treasurer shall thereupon issue a license to the applicant.
- C. The occupation license shall be personal and non-transferable, and shall be valid as long as the licensee shall continue in such business and shall comply with this chapter.

3.20.030 Tax imposed-Amount.

On and after January 1, 1965, there is levied upon, and there shall be collected from every person, firm or corporation engaged in carrying on the following businesses for hire or for sale of a commodity or a service within or partly within the corporate limits of the city, the tax for the privilege of so doing business, as hereafter defined, as follows:

- A. Upon any telephone business, there shall be levied a tax equal to six percent of the total gross operating revenues, including revenues from intrastate toll, derived from the operation of such businesses within the city. "Gross operating revenues," for this purpose, shall not include charges which are passed on to the subscribers by a telephone company pursuant to tariffs required by regulatory order to compensate for the cost to the company of the tax imposed by this chapter.
 - 1. "Competitive telephone service" means the providing by any person of telephone equipment, apparatus or service, other than toll service, which is of a type which can be provided by persons that are not subject to regulation as telephone companies under Title 80 RCW, and for which a separate charge is made.
 - 2. "Telephone business" means the business of providing access to a local telephone network, local telephone network switching service, toll service, coin telephone services, or providing telephonic, video, data, or similar communication or transmission for hire via a local telephone network, toll line or channel, or similar communication or transmission system. It includes cooperative or farmer line telephone companies or associations operating an exchange. "Telephone business" does not include the providing of competitive telephone service, nor the providing of cable television service.
- B. There is levied a tax on the sale, delivery or distribution of electricity and electrical energy and for the privilege of carrying on such business, the tax to be equal to six percent of the total gross sale of electricity from businesses and residence services in the city; provided, however, that there shall not be any tax levied for installation charges of electrical units.
- C. There is levied a tax on every person, firm or other entity engaged in carrying on the business of collecting and disposing of garbage, a fee or tax equal to six (6%) percent of the total gross income from such business in the City of White Salmon.

3.20.040 Computation of tax.

In computing the tax set forth in Section 3.20.030, such tax shall be computed and payable on a monthly basis from the gross revenue, as defined above, for such period of time. Provided further, that amounts from transactions in interstate or foreign commerce, or from businesses which the city is prohibited from taxing under the Constitution of the United States or of the state, shall not be utilized in computing gross income.

3.20.050 Exempt transactions.

It is further ordered that, in arriving at gross income, the taxpayer shall not be compelled to consider any value accruing from the sale of real property, or from the sale of notes, bonds, mortgages or other evidence of indebtedness, or stocks or like commodities.

3.20.060 Payment date and method.

The tax imposed by this chapter shall be due and payable on or before, but no later than thirty days after, each monthly excise tax falls due. On or before such due date, the taxpayer shall file with the city clerk-treasurer a written return, upon such form and setting forth such information as the clerk-treasurer shall reasonably require, together with the payment of the amount of tax; provided, however, that if reason is shown that it would be to the convenience of the taxpayer to file returns on a different schedule than monthly, then the taxpayer may apply to the clerk-treasurer for permission to file a different schedule of filing returns by such taxpayer.

3.20.070 Rules and regulations-Council authority.

The city council is authorized to adopt, publish and enforce from time to time such rules and regulations for the proper administration of this chapter as shall be necessary, and it is a violation of this chapter to violate or to fail to comply with any such rules or regulations lawfully promulgated hereunder. Such adoption by the city council shall be by motion regularly made and carried at a regular meeting of the city council.

3.20.080 Recordkeeping requirements.

Each taxpayer who must pay a tax under this chapter shall keep records reflecting the amount of his gross operation revenues, and such records shall be open at all reasonable times to the city clerk-treasurer, or the clerk-treasurer's duly authorized agent, for verification of the tax returns or for the fixing of the tax of a taxpayer who fails to make such re-turns.

3.20.090 Excess payments.

Any money paid to the city through error or otherwise in excess of such tax as should have been paid shall, upon request of the taxpayer, be credited against any taxes due or becoming due from the taxpayer under this chapter, or upon the taxpayer's ceasing to do business in the city, shall be refunded to the taxpayer.

3.20.100 Delinquent payments-Penalty-Collection.

If any person, firm or corporation subject to this chapter, shall not pay the tax referred to herein within thirty days after the due date thereof, there shall be added to such tax a penalty of ten percent of the amount of such tax, and any tax due under this chapter and unpaid, and all penalties thereon shall constitute a debt to the city, and may be collected by court proceedings, which remedy shall be in addition to all other remedies.

3.20.110 Violation—Penalty.

Any person, firm or corporation subject to this chapter who fails or refuses to apply for an occupation license, or to make such tax returns, or to pay the tax when due, or who makes any false statements or representations in or in connection with any such application for an occupation license, or such tax returns, or who otherwise violates or refuses or fails to comply with this chapter, shall be guilty of a misdemeanor

and, upon conviction thereof, shall be punished by a fine not to exceed three hundred dollars, or by imprisonment in the city jail for a term not to exceed thirty days, or by both such fine and imprisonment.

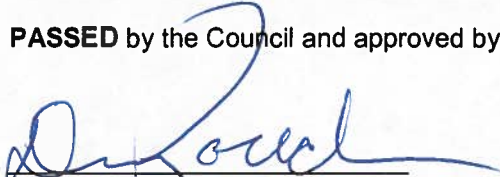
SECTION 2: EFFECTIVE DATE

This ordinance shall become effective five days after publication as provided by law.


SECTION 3: SEVERABILITY

If any part of this ordinance is declared unconstitutional or otherwise invalid for any reason, the remaining provisions shall be construed to be effective after removing the objectionable provision(s).

PASSED by the Council and approved by the Mayor on January 2, 2014.




Mayor David Poucher



Leana Johnson, Clerk/Treasurer

APPROVED AS TO FORM:



Kenneth B. Woodrich, City Attorney