

**CITY OF WHITE SALMON
ORDINANCE NO. 2014-11-953**

AN ORDINANCE OF THE CITY OF WHITE SALMON, WASHINGTON, AMENDING WSMC 3.20.030 CLARIFYING UTILITY TAX ON CELLULAR TELEPHONE SERVICE AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, the City finds that the utility tax on telephone service imposed under WSMC 3.20.030 does not clearly identify cellular telephone service, which is presently included under the provision "similar communication or transmission system"; and

WHEREAS, the City wishes to update its code with these changes.

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

Section 1. Amending WSMC 3.20.030:

Key: Added = underlined
Deleted = ~~strikethrough~~

3.20.030 - Tax imposed-Amount.

1. ~~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 on gross revenues for the privilege of so doing business, as hereafter defined, as follows:

A. **Telephone.** Upon any person engaged in or carrying on a telephone business within the City of White Salmon, there shall be levied a tax equal to six percent of the total gross operating revenues, from such business during the tax-reporting period. 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. **Electrical.** 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. **Refuse.** 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~~ revenue from such business in the City of White Salmon


2. **"Gross Revenue" defined.** "Gross revenue" means revenues received by a utility or business from operations or sales within the city less net uncollectibles. Gross revenue of electric utilities shall include revenues from the use, rental or lease of operating facilities of the utility other than residential-type space and water heating equipment. Gross revenues shall not include charges which are passed onto the subscribers by a utility pursuant to tariffs required by regulatory order to compensate for the cost to the company of the tax imposed by this section. Gross revenues of telephone utilities shall include 100 percent of the toll service fees from calls originating in and/or billed to subscribers within the city of White Salmon including revenue from providing access to a local telephone network, local telephone network switching service, toll service, or coin telephone services, telephonic, telephony, video, data or similar communication or transmission for hire, via a local telephone network, toll line or channel, cable, microwave, or similar communication or transmission system, including transmission of communication for cellular telephones or other wireless phone service. Gross revenues of cable television utilities shall include revenues from the one-way transmission of video programming and associated non-video signals to subscribers which is provided in connection with video programming

Section 3. Severability. If any section, sentence, or phrase of this Chapter is 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 or phrase of this Chapter.


Section 4. Effective Date. This ordinance shall become effective sixty (60) days following passage and publication as provided by law (RCW 35.21.865)

PASSED in regular session this 5th day of November, 2014.


David Poucher, Mayor *Bill Werst, Mayor Pro-Tem*


Leana Johnson, Clerk/Treasurer

APPROVED AS TO FORM:


Kenneth B. Woodrich, City Attorney