

ORDINANCE NO. 244

AN ORDINANCE FIXING AND IMPOSING A SALES AND USE TAX IN ACCORDANCE WITH CHAPTER 94, LAWS OF 1970, EXTRAORDINARY SESSION AT THE RATE OF FIVE-TENTHS OF ONE PERCENT TO COMMENCE OCTOBER 10, 1970, AND PROVIDING FOR A CONTRACT WITH THE DEPARTMENT OF REVENUE.

THE TOWN COUNCIL OF THE TOWN OF GRANITE FALLS, WASHINGTON, DO ORDAIN:

Section 1: For the purposes of this ordinance:

(1) A retail sale consisting solely of the sale of tangible personal property shall be deemed to have occurred at the retail outlet at or from which delivery is made to the consumer;

(2) A retail sale consisting essentially of the performance of personal business or professional services shall be deemed to have occurred at the place at which such services were primarily performed;

(3) A retail sale consisting of the rental of tangible personal property shall be deemed to have occurred (a) in the case of a rental involving periodic rental payments, at the primary place of use by the lessee during the period covered by each payment, or (b) in all other cases, at the place of first use by the lessee;

(4) A retail sale within the scope of the second paragraph of RCW 82.04.050, and a retail sale of taxable personal property to be installed by the seller shall be deemed to have occurred at the place where the labor and services involved were primarily performed;

(5) The meaning ascribed to words and phrases in Chapters 82.04, 82.08 and 82.12 RCW, as now or hereafter amended, insofar as applicable, shall have full force and effect with respect to taxes imposed under authority of this ordinance.

(6) "Taxable event" shall mean any retail sale, or any use of an article of tangible personal property, upon which a state tax is imposed pursuant to Chapter 82.08 or 82.12 RCW, as they now exist or may hereafter be amended: Provided, However, That the term shall not include a retail sale taxable pursuant to RCW 82.08.150, as now or hereafter amended.

Section 2: A sales and use tax in the amount of five-tenths of one percent of the selling price (in the case of the sales tax) or value of the article used (in the case of use tax) be and the same hereby is fixed and imposed upon all taxable events within the Town of Granite Falls, Washington.

Section 3: The Town shall contract with the Department of Revenue of the State of Washington pursuant to Section 6 of Chapter 94, Laws of 1970, Extraordinary Session for the administration and collection of such tax and providing that the Department of Revenue may deduct a percentage, not to exceed two percent of the taxes collected, for administration and collection expenses incurred by the department.

Section 4: This ordinance shall be effective on the 1st day of October, 1970, and shall continue in effect until thereafter amended or repealed unless it shall earlier expire by virtue of Section 12 of Chapter 94 of Laws of 1970, Extraordinary Session. Notwithstanding this section, the Mayor and Clerk may enter a contract with the Department of Revenue pursuant to Section 3 herein, to be effective on or before the effective date of this ordinance.

Passed at a regular meeting of the Town Council of the Town of Granite Falls, Washington, held on the 26th day of August, 1970 and approved by the Mayor.

GEORGE D. BRYAN, Mayor

ATTEST:
ILENE LARSON
Town Clerk