

TOWN OF GRANITE FALLS

STATE OF WASHINGTON

ORDINANCE NO. 332

AN ORDINANCE PROVIDING FOR AN ADDITIONAL SALES AND USE TAX IMPOSED UPON EVERY TAXABLE EVENT AND PROVIDING FOR AN INITIATIVE CHALLENGE TO SUCH ADDITIONAL TAX AND ESTABLISHING THE ADMINISTRATION AND COLLECTION PROCEDURES. THIS ORDINANCE SHALL BE ADDED TO THE EXISTING CHAPTER 3.12 OF THE GRANITE FALLS MUNICIPAL CODE AND SHALL BE KNOWN AS THE "ADDITIONAL SALES AND USE TAX ORDINANCE."

THE TOWN COUNCIL OF THE TOWN OF GRANITE FALLS, WASHINGTON, DOES ORDAIN AS FOLLOWS:

3.12.040 Establishment of Additional Sales and Use Tax. The Washington State Legislature has passed Engrossed Senate Bill No. 4972, Laws of 1982, amending RCW Chapter 82.12 and making available to municipal bodies a sales and use tax. Snohomish County, by Ordinance No. 82-041, has adopted implementing legislation which will result in the tax being collected from town residents regardless whether the town acts or does not act. If the town does not act the county will receive all the revenues from said tax. If the town does act the county, pursuant to Section 18 of the Engrossed Senate Bill No 4972, amending RCW 82.14.840, must allow a credit against the county tax imposed for the full amount of the town's tax so that most of the tax collected within the town will be available for the town's purpose. The town desires to enact provisions whereby the tax collected by the county within town will be available for the town's purpose to the extent so allowed by said bill.

3.12.050 Additional Tax on Sales and Use. In addition to the sales and use tax imposed within the Town of Granite Falls by Ordinance 312 codified under Chapter 3.12.010 through 3.12.030, there is hereby imposed an additional sales and use tax as the case may be upon every taxable event within the Town of Granite Falls. The additional tax shall be imposed upon and collected from those persons from the sales and use tax is collected pursuant to chapters 82.08 and 82.12 RCW.

3.12.060 Rate of Additional Tax. The rate of the additional sales and use tax imposed by Section 3.12.050 shall be One-Half of One Percent (1/2 of 1%) of the selling price or value of the article used as the case may be; PROVIDED that in the event Snohomish County imposes an additional sales and use tax at a rate equal to or greater to the additional sales and use tax imposed by the town, then Snohomish County shall receive 15% of this additional town tax. PROVIDED, FURTHER, that in the event Snohomish County shall impose an additional sales and use tax at a rate which is less than the

te imposed herein by the Town, then Snohomish County shall receive at amount of revenue from the town's additional tax equal to the % of the rate of tax imposed by Snohomish County. All as authorized by Section 17(2) of Engrossed Senate Bill No. 4972 of the State of Washington, 1982 First Special Session of the 47th Legislature.

3.12.070 Date of Imposition. The date of imposition of this additional sales and use tax shall be July 1, 1982.

3.12.080 Special Initiative Procedure. The citizens of the town of Granite Falls may subject the additional sales and use tax imposed by this Ordinance to a vote of approval or rejection by the voters, by a special initiative procedure. This special initiative procedure shall conform to the requirements and procedures where initiative petitions provided for in RCW 35(A).11.100, which incorporates RCW 35.17.240 through 35.17.360, as now or hereafter amended, by reference, all as specified in Section 19 of Engrossed Senate Bill No. 4972.

3.12.090 Department of Revenue Designated as Agent. The Washington State Department of Revenue is hereby designated as agent for the Town for the purpose of collection and administration of the tax levied herein at no cost to the Town.

3.12.100 Administration and Collection of Tax. All definitions, rules, forms, recording procedures and regulations adopted by the Department of Revenue for the administration of Chapters 82.08, .12, and 82.32 RCW are hereby adopted for the purposes of administration and collection of the tax levied herein. The administrative provisions contained in said chapters shall apply with respect to the administration and collection of the tax by the Department of Revenue.

3.12.110 Failure to Pay/Misdemeanor. Any seller who fails or refuses to collect the tax as required with the intent to violate the provisions of this Ordinance or to gain some advantage or benefit either direct or indirect, and any buyer who refuses to pay any tax due under this Ordinance shall be guilty of a misdemeanor.

3.12.120 Severability. If any sections, subsection, sentence, clause, phrase or word of this Ordinance shall be held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality therein shall not affect the validity or constitutionality of any other section, subsection, sentence, clause, phrase or word of this Ordinance.

3.12.130 Necessity of Additional Tax. This Ordinance is necessary for the immediate preservation of the public peace, health, and safety, the support of the Town government and existing public institutions. This Ordinance shall take effect and be in

full force five (5) days after its passage, approval and posting.

PASSED this 12 day of May, 1982, and signed in authentication of its passage this 14 day of May, 1982.

Bernie M.W. Fleming
Mayor

ATTEST:

By *Mildred M. Allen*
Town Clerk

APPROVED AS TO FORM:

By _____
Steven D. Uberti
Bell & Ingram, P.S.
Town Attorney

CERTIFICATE

I, MILDRED ALLEN, being first duly elected, qualified and acting Clerk of the Town of Granite Falls, Washington, a Municipal Corporation, do hereby certify that the foregoing Ordinance No. 332 is a full, true and correct copy of the original Ordinance passed on the 12 day of May, 1982, as said Ordinance appears in the Ordinance Book of the Town and said Ordinance became effective on the 14 day of May, 1982, and the same was duly posted on the 10 day of May, 1982, at the following three public places of said Town:

1. Konnerups
2. Town Hall
3. Post office

Bernie M.W. Fleming

Attest:

By *Mildred M. Allen*

3 - ORDINANCE NO. 332