

ORDINANCE NO. 6596

2 AN ORDINANCE relating to taxation; imposing
3 an additional sales and use tax upon and
4 to be collected from those persons from
5 whom the state sales and use tax is collected,
6 fixing the rate of tax, providing for the
7 administration and collection thereof,
8 consenting to the inspection of records
9 and providing penalties for the violation
10 thereof.

11 BE IT ORDAINED BY THE COUNCIL OF KING COUNTY:

12 SECTION 1. There is hereby levied an additional sales or
13 use tax, as the case may be, as authorized by laws of 1982, 1st
14 ex. sess., chap. 49 sec. 17(2) and RCW 82.14.030(2), upon every
15 taxable event, as therein provided, occurring within King
16 County. The tax shall be imposed upon and collected from those
17 persons from whom the state sales or use tax is collected
18 pursuant to chapters 82.08 and 82.12 RCW.

19 SECTION 2. The rate of the additional tax imposed by
20 section 1 shall be two tenths of one percent of the selling
21 price or value of the article used, as the case may be.

22 SECTION 3. The taxpayer shall be allowed a credit against
23 the tax imposed by this ordinance for the full amount of any
24 city sales or use tax imposed under RCW 82.14.030(2) upon the
25 same taxable event up to the amount of the tax imposed by this
26 ordinance.

27 SECTION 4. King County's lawful share of revenues from any
28 tax imposed under RCW 82.14.030(2) by any city within the county
29 shall be determined in accordance with state law.

30 SECTION 5. The administration and collection of the tax
31 imposed by this ordinance shall be in accordance with the
32 provisions of RCW 82.14.050.

33 SECTION 6. The county hereby consents to the inspection of
such records as are necessary to qualify the county for

1 inspection of records of the department of revenue, pursuant to
2 RCW 82.32.330.

3 SECTION 7. The county executive is hereby authorized to
4 enter into a contract with the department of revenue for the
5 administration of this tax.

6 SECTION 8. Any seller who fails or refuses to collect the
7 tax as required with the intent to violate the provisions of
8 this ordinance, or to gain some advantage or benefit, either
9 direct or indirect, and any buyer who refuses to pay any tax due
10 under this ordinance, shall be guilty of a misdemeanor.

11 SECTION 9. This ordinance shall be subject to approval or
12 rejection by the voters under the referendum procedures provided
13 in the laws of 1983, regular session, chap. 99, sec. 2. Any
14 referendum petition to repeal the tax or alter the tax rate
15 imposed by this ordinance shall be filed with the clerk of the
16 council within seven days of passage of the ordinance. Within
17 ten days, the clerk of the council shall confer with the
18 petitioner concerning form and style of the petition, issue an
19 identification number for the petition, and the prosecuting
20 attorney shall write a ballot title for the measure. The ballot
21 title shall be posed as a question so that an affirmative answer
22 to the question and an affirmative vote on the measure results
23 in the tax rate increase being imposed and a negative answer to
24 the question and a negative vote on the measure results in the
25 tax rate increase not being imposed. The petitioner shall be
26 notified of the identification number and ballot title within
27 this ten-day period.

28 After this notification, the petitioner shall have thirty
29 days in which to secure on petition forms the signatures of not
30 less than fifteen percent of the registered voters of the county
31 and to file the signed petitions with the clerk of the council.
32 Each petition form shall contain the ballot title and .
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1 the full text of the measure to be referred. The clerk of the
2 council shall verify the sufficiency of the signatures on the
3 petitions. If sufficient valid signatures are properly
4 submitted, the clerk of the council shall submit the referendum
5 measure to King County voters at a general or special election
6 held on one of the dates provided in RCW 29.13.010 or as
7 determined by the King County council, which election shall not
8 take place later than one hundred twenty days after the signed
9 petition has been filed with the clerk of the council.
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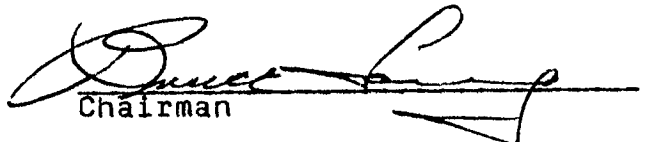
11 SECTION 10. This ordinance shall take effect April 1, 1984.

12 SECTION 11. If any provision of this ordinance or its
13 application to any person or circumstance is held invalid, the
14 remainder of this ordinance or the application of the provisions
15 to other persons or circumstances is not affected.

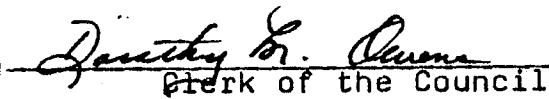
16 INTRODUCED AND READ for the first time this 24th day
17 of October, 1983.

18 PASSED this 23rd day of November, 1983.

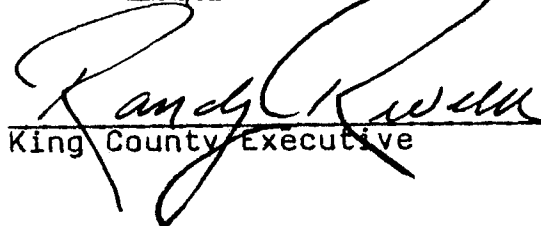
19 KING COUNTY COUNCIL
20 KING COUNTY, WASHINGTON

21 
22 Chairman

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24 ATTEST:

25 
26 Clerk of the Council

27 APPROVED this 29th day of November 1983.

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29 King County Executive
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