

**6942**

ORDINANCE NO. \_\_\_\_\_

AN ORDINANCE relating to taxation; imposing an excise tax upon persons engaging in business as harvesters of timber, as provided in Laws of 1984, Chapter 204; fixing the rate of tax; providing for the administration and collection of the tax; providing penalties for noncompliance; providing for distribution of tax revenues; and consenting to the inspection of records; and declaring an emergency.

BE IT ORDAINED BY THE COUNCIL OF KING COUNTY:

SECTION 1. There is hereby imposed, as authorized by Laws of 1984, Chapter 204, §8(1), an excise tax on every person engaging in business in the County of King as a harvester as defined by Laws of 1984, Chapter 204, §1(4), on and after October 1, 1984. The tax shall be paid, collected and remitted to the Department of Revenue of the State of Washington at the time and in the manner prescribed by Section 10 of the State Act and regulations promulgated thereunder.

SECTION 2. For purposes of this ordinance "State Act" shall mean Laws of 1984, Chapter 204, as it now exists or is hereafter amended.

SECTION 3. The tax imposed by Section 1 of this ordinance shall be equal to the stumpage value of the timber, as defined in Section 1(5) of the State Act, harvested from privately owned land within the county, multiplied by a rate of four percent. Any harvester, as defined in Section 1(4) of the State Act, incurring less than ten dollars liability in any calendar quarter is excused from the payment of the tax imposed by Section 1, but may be required by the Department of Revenue to file a return even though no tax may be due.

SECTION 4. The administration and collection of the tax imposed by this ordinance shall be in accordance with the provisions of the State Act. All sections of Chapter 82.32 RCW (as now existing or hereafter amended), including penal provisions, shall apply with respect to the tax imposed by this

1 ordinance, except that RCW 82.32.045 and RCW 82.32.270 shall  
2 not apply.

3 SECTION 5. Revenues distributed to the county by the  
4 State Treasurer from the proceeds of the tax imposed by Section  
5 1 of this ordinance shall be deposited in the county timber tax  
6 account as established by the office of finance, and as  
7 provided by Subsection 9(1) and Subsection 12(3) of the State  
8 Act. Within thirty days after receiving such revenues from the  
9 State Treasurer, the director of finance shall make  
10 distributions from such revenues to taxing districts in the  
11 county, except the state, as prescribed by Subsections 9(2)  
12 through 9(4) and Subsection 12(3) of the State Act.

13 SECTION 6. The county executive is hereby authorized to  
14 contract with the Department of Revenue for the administration  
15 and collection of the tax imposed by Section 1 of this  
16 ordinance and to provide in such agreement for payment from the  
17 tax proceeds of the costs of collection and administration  
18 incurred by the Department of Revenue as directed in Section 9  
19 of the State Act.

20 SECTION 7. The county hereby consents to the inspection  
21 of such records as are necessary to qualify the county for  
22 inspection of records of the Department of Revenue, pursuant to  
23 RCW 82.32.330.

24 SECTION 8. Any person responsible for payment of the tax  
25 imposed by this ordinance who fails to pay amounts lawfully  
26 due, and any person engaging in an unlawful act as defined in  
27 RCW 82.32.290, as last amended by Laws of 1975, 1st Executive  
28 Session, Chapter 278, §89, shall be guilty of a misdemeanor.

29 SECTION 9. If any provision of this ordinance or its  
30 application to any person or circumstances is held invalid, the  
31 remainder of the ordinance or the application of the provision  
32 to other persons or circumstances is not affected.  
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