

CHAPTER 3.10

SALES OR USE TAX

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3.10.010: Imposed: There is imposed a sales or use tax, as the case may be, upon every taxable event as defined in RCW 82.14.020, occurring within the City. The tax shall be imposed on and collected from those persons from whom the state sales or use tax is collected pursuant to RCW Chapters 82.08 and 82.12. (Ord. 2189 Sec. 1 (part), 1978; Ord. 1486 Sec. 1, 1970)

3.10.020: Rate: The rate of the tax imposed by Section 3.10.010 shall be one-half of one percent of the selling price or value of the article used, as the case may be, provided, however, that during such period as there is in effect a sales or use tax imposed by Benton County, the rate of tax imposed by this chapter shall be four hundred twenty-five one-thousandths of one percent. (Ord. 2189 Sec. 1 (part), 1978; Ord. 1486 Sec. 2, 1970)

3.10.021: Additional Rate: The rate of tax imposed by Section 3.10.020 shall be raised by one-half of one percent to a total of .925 of 1%. (Ord. 2979 Sec. 1, 1986)

3.10.022: Natural or Manufactured Gas – Use Tax Imposed: There is hereby levied and shall be collected from every person within the City a use tax for the privilege of using natural gas or manufactured gas within the City as a consumer. The tax shall be levied and collected in an amount equal to the value of the article used by the taxpayer multiplied by the rate imposed upon the occupation or business activity of furnishing or selling natural gas as provided in Section 3.70.020 as now or hereafter amended. The amount shall be subject to such exemptions and exclusions and procedures as provided by RCW 82.12.022 and the rules of the Department of Revenue adopted in accord therewith. (Ord. 3787 Sec. 1, 1998; Ord. 3265 Sec. 1, 1990)

3.10.030: Administration – Collection: The administration and collection of the tax imposed by this chapter shall be in accordance with the provisions of RCW 82.14.050. (Ord. 2189 Sec. 1 (part), 1978; Ord. 1486 Sec. 3, 1970)

3.10.040: Inspection of Records: The City consents to the inspection of such records as are necessary to qualify the City for inspection of records of the Department of Revenue, pursuant to RCW 82.32.330. (Ord. 2189 Sec. 1 (part), 1978; Ord. 1486 Sec. 4, 1970)

3.10.050: Violation – Misdemeanor: Any seller who fails or refuses to collect the tax as required with the intent to violate the provisions of this chapter or to gain some advantage or benefit, either direct or indirect, and any buyer who refuses to pay any tax due under this chapter is guilty of a misdemeanor. Anyone convicted of a violation of this chapter shall be punishable as provided in Section 1.12.010. (Ord. 2189 Sec. 1 (part), 1978: Ord. 1486 Sec. 5, 1970)