

ORDINANCE - 133

An Ordinance imposing a business and occupation tax upon certain businesses, occupations and privileges, requiring license for the same, providing for the collection thereof, defining offenses and prescribing penalties.

BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF YACOLT,
WASHINGTON:

SECTION 1.

The provisions of this Ordinance shall be deemed to be an exercise of the power of the Town of Yacolt to license for revenue.

SECTION 2.

After July 1, 1959, no person, firm or corporation shall engage in or carry on any business, occupation, act or privilege for which a tax is imposed by Section 3 of this Ordinance without first having obtained, and being the holder of a license so to do, to be known as an Occupation License. Each such person, firm or corporation shall promptly apply to The Town Clerk for such license upon such forms as the Clerk shall prepare and provide, giving such information as the Clerk shall deem reasonably necessary to enable him to administer and enforce this Ordinance: and, upon acceptance of such application by the Clerk, he shall thereupon issue such license to the applicant. Such Occupation License shall be personal and non-transferable and shall be valid as long as the licensee shall continue in said business and shall comply with this Ordinance.

SECTION 3.

From and after July 1, 1959 there is hereby levied upon and there shall be collected from, every person, firm, corporation, or Public Utility District engaged in the sale and distribution of electricity within or partly within the corporate limits of the Town, an annual tax for the privilege of so doing. Such tax to be equal to Ten per cent (10%) of the total gross revenue received from residence and business subscribers in the Town.

SECTION 4.

In computing said annual tax there shall be deducted from said gross operating revenues the following items:

- (a) The amount of credit losses and uncollectables

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actually sustained by the taxpayer;

(b) Amounts derived from transactions in interstate or foreign commerce or from services rendered to the United States, the State of Washington, the Town, or any other political or municipal subdivisions of the State of Washington, or from any business which the Town is prohibited from taxing under the Constitutions of the United States or the State of Washington.

SECTION 5.

The tax imposed by Section 3 of this Ordinance shall be due and payable on the 15th of each month, beginning August 15, 1959. On or before said due date the taxpayer shall file with the Town Clerk a written return, upon such form and setting forth such information as the Clerk shall reasonably require, together with the payment of the amount of the tax.

SECTION 6.

Each taxpayer shall keep records reflecting the amount of his said gross operating revenues, and such records shall be open at all reasonable times to the inspection of the Town Clerk, or his duly authorized subordinates, for the verification of said tax returns or for the fixing of the tax of a taxpayer who shall fail to make such returns.

SECTION 7.

If any person, firm or corporation subject to this Ordinance shall fail to pay any tax required by this Ordinance within thirty (30) days after the due date thereof, there shall be added to such tax a penalty of ten per cent (10%) of the amount of such tax, and any tax due under this Ordinance and unpaid, and all penalties thereon, shall constitute a debt to the Town and may be collected by court proceedings, which remedy shall be in addition to all other remedies.

SECTION 8.

Any money paid to the Town through error or otherwise not in payment of the tax imposed hereby or in excess of such tax shall, upon request of the taxpayer, be credited against any tax due or to become due from such taxpayer hereunder or, upon the taxpayer's ceasing to do business in the Town, be refunded to the taxpayer.

SECTION 9.

Any said person, firm or corporation subject to this Ordinance who shall fail or refuse to apply for an Occupation License or to make said tax returns or to pay said tax when due, or who shall make any false statement or representation in or in connection with any such application for an Occupation License or such tax return, or shall otherwise violate or refuse or fail to comply with this Ordinance, shall be guilty of a misdemeanor and, upon conviction thereof, shall be punished by a fine of not to exceed One Hundred Dollars (\$100.00), or by imprisonment in the Town or County jail for a term of not to exceed thirty (30) days, or by both.

SECTION 10.

The invalidity or unconstitutionality of any provision or section of this Ordinance shall not render any other provision or section of this Ordinance invalid or unconstitutional.

SECTION 11.

The City Clerk is hereby authorized to adopt, publish and enforce, from time to time, such rules and regulations for the proper administration of this Ordinance as shall be necessary, and it shall be a violation of the Ordinance to violate or to fail to comply with any such rule or regulation lawfully promulgated hereunder.

SECTION 12.

This Ordinance shall be in full force and effect on and after July 1, 1959.

First Reading----May 4, 1959

Second Reading---May 4, 1959

Third Reading----June 15, 1959

and passed with the following vote:

Ayes; Councilmen Howard Cahoon, Gerald Murphy, Eric Olson, Kenneth McElhane

Wesley Jennings

Nayes: Councilmen none

Absent: Councilmen none

Attest: Lorraine Murphy

Mayor Albert H. Bengt

I hereby certify that the foregoing is a true and correct copy of Ordinance No. 133, as read before the Council and passed on the dates herein mentioned and posted according to law. Treas.//Clerk