

ORDINANCE NO. 164

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

THE TOWN COUNCIL OF THE TOWN OF YACOLT, WASHINGTON DOES ORDAIN
AS FOLLOWS:

I.

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

II.

After ~~SEPTEMBER 20~~ SEPTEMBER 20, 1971, 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.

III.

From and after DECEMBER 31, 1971, there is hereby levied upon, and there shall be collected from, every person, firm or corporation engaged in carrying on a telephone business for hire within or partly within the corporate limits of the Town of Yacolt an annual tax for the privilege of so doing, such tax to be equal to five per cent (5%) of the total gross subscribers' station exchange revenues from business residence telephone service (excluding message units) in the Town.

IV.

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

- (a) The amount of credit losses and uncollectibles actually sustained by the taxpayer,
- (b) Amounts derived from transactions in interstate or foreign commerce or from any business from which the Town is prohibited from taxing under the Constitution of the United States or the State of Washington.

V.

The tax imposed by Section 3 of this Ordinance shall be due and payable ANNUALLY on the 15th day of March in each year for the twelve month period ending December 31st of the preceding year, ~~providing that the~~

~~first payment be made hereunder shall be made on March 15th, 1972 for the~~
~~month period ending December 31st, 1971.~~ 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.

VI

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 verification of said tax returns or for the fixing of the tax of a taxpayer
who shall fail to make such returns.

VII.

If any person, firm or corporation subject to this Ordinance shall
fail to pay any tax required by this Ordinance within thirty days (30) 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.

VIII.

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.

IX.

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 not to exceed ONE HUNDRED Dollars
(\$ 100.00), imprisonment in the Town or County jail for a term of not more
THIRTY days (30), or by both fine and imprisonment.

X.

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.

XI.

The Town 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 this Ordinance
to violate or to fail to comply with any such rule or regulation lawfully
promulgated hereunder.

XII.

This Ordinance shall be in full force and effect on and after
SEPTEMBER 20 1971

Duly adopted this 20TH day of SEPTEMBER, 1971.

SIGNED: Wm. Baker
Mayor

ATTEST: Pat Kruse
Clerk

Ayes James Paul Carter Stuart Adams Clifford A. Scott

Ayes Clifford A. Scott

Absent NONE