

AN ORDINANCE imposing local sales and use tax in accordance with Chapter 94, Laws of 1970, First Extraordinary Session of Legislature of the State of Washington, and providing penalties for violation thereof.

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

I.

Be it ordained that a sales or use tax, as the case may be, is hereby imposed upon every taxable event, as defined in Section 3, Chapter 94, Laws of 1970, First Extraordinary Session, occurring within the Town of Yacolt. The tax shall be imposed upon and collected pursuant to Chapters 82.08 and 82.12 R.C.W.

II.

The rate of the tax imposed by Section 1 shall be one-half of one percent of the selling price or value of the article used, as the case may be.

III.

The administration and collection of the tax imposed by this ordinance shall be in accordance with the provisions of Section 6, Chapter 94, Laws of 1970, First Extraordinary Session.

IV.

There shall be allowed against the tax imposed by this ordinance a credit for any county sales or use tax imposed by Board of County Commissioners of Clark County, Washington, upon the same taxable event as set out in said Chapter 94, Laws of 1970, First Extraordinary Session, upon which the is imposed by this ordinance.

V.

The Town of Yacolt hereby consents to the inspection of such records as are necessary to qualify the Town of Yacolt for inspection of records of the Department of Revenue, pursuant to RCW 82.32.330.

VI.

The Council of Town of Yacolt are hereby authorized to enter into a contract with the Department of Revenue of the State of Washington for administration of the tax.

VII.

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

VIII.

This ordinance shall be in effect the 1st day of April, 1972.

Duly adopted this 7th day of March, 1972.

signed Wm. I. Baker
Mayor

Attest:

Pat Krebsler
Clerk

Ayes: H. Johnson, C.A. Scott, Wm. L. Walker, Kenneth Jacobs

Nayes: none

Absent: Tester

Approved as to form:

Town Attorney