

WASHINGTON UTILITY BUSINESS
AND OCCUPATION TAX ORDINANCE

ORDINANCE NO. 231

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.

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 the effective date of this Ordinance, 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 prescribe, giving such information as the Clerk shall deem reasonably necessary to enable said Clerk's Office to administer and enforce this Ordinance; and, upon acceptance of such application by the Clerk, said Clerk 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 the effective date of this Ordinance, there is hereby levied upon, and there shall be collected from, every person, firm or corporation engaged in carrying on the following business for hire or for sale of a commodity or a service within or partly within the corporate limits of the Town of Yacolt the tax for the privilege of so doing business as hereinafter defined, to wit:

(a) Upon any telephone business there shall be levied a tax equal to 5.3% of the total gross operating revenues, excluding revenues from intrastate toll, derived from the operation of such businesses within the limits of Yacolt, Washington. Gross operating revenues for this purpose shall not include charges which are passed on to the subscribers by a telephone company pursuant to tariffs required by regulatory order to compensate for the cost to the company of the tax imposed by this Ordinance.

"Telephone Business" means the business of providing access to a local telephone network, local telephone network switching service, toll service, or coin telephone services, or providing telephonic, video, data, or similar communication or transmission for hire, via a local telephone network, toll line or channel, or similar commu-

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nication or transmission system. It includes cooperative or farmer line telephone companies or associations operating an exchange.

"Telephone business" does not include the providing of competitive telephone service, nor the providing of cable television service.

"Competitive telephone service" means the providing by any person of telephone equipment, apparatus, or service, other than toll service, which is of a type which can be provided by persons that are not subject to regulation as telephone companies under Title 80 RCW and for which a separate charge is made.

(b) There is hereby levied a tax on the sale, delivery or distribution of electricity and electrical energy and for the privilege of carrying on said business, such tax to be equal to 5.3% of the total gross operating revenue derived from sales of such electricity to ultimate users within the Town of Yacolt, Washington, provided however; that there shall not be any tax levied for the installation charges of electrical units.

(c) There is hereby levied a tax on the sale of natural, manufactured or mixed gas for residential, commercial or industrial consumption and for the privilege of carrying on said business, such tax to be equal to 5.3% of gross operating revenues from such sales of natural,

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manufactured or mixed gas within the limits of the town of Yacolt, Washington.

Section 4. The tax imposed by this Ordinance shall be due and payable in quarterly installments and remittance shall be made on or before the 30th day of the month next succeeding the end of the quarterly period in which the tax accrued such quarterly periods are as follows:

First Quarter - January, February, March

Second Quarter - April, May, June

Third Quarter - July, August, September

Fourth Quarter - October, November, December

The first payment made hereunder shall be made by April 30, 1982, for the three month period ending March 31, 1982. 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 5. In computing said 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 which the Town is prohibited from taxing under the Constitutions of the United States or the State of Washington.

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 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 twelve percent (12%) 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 person, firm or corporation and may be collected by court proceedings, which remedy shall be in addition to all other remedies.

Section 8. Whenever the boundaries of said Town are extended by annexation, all persons, firms and corporations subject to this Ordinance will be provided copies of all Annexation Ordinances by the Town of Yacolt.

Section 9. 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 10. The Town Clerk is hereby authorized to adopt, publish and enforce, from time to time, such rules and regula-

tions 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.

Section 11. 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 12. This Ordinance shall be in full force and effect on and after January 1, 1982.

Emily Riley Jones
Mayor

Attest:

Inez Cahoon
Town Clerk

Passed by the following vote:

Ayes:

Howard Cahoon
Jeannette G. Tester
Howard Cahoon
Kathryn S. Tester
