

**CHAPTER 3.24
SALES AND USE TAX**

Sections:

- 3.24.010 Tax Imposed
- 3.24.020 Rate
- 3.24.030 Administration and Collection
- 3.24.040 Inspection of Records
- 3.24.050 Violation Declared Civil Penalty
- 3.24.060 Contract with State

- 3.24.010 Tax 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 upon and collected from those persons from whom the state sales or use tax is collected pursuant to RCW Chapters 82.08 and 82.12.
- 3.24.020 Rate: The rate of the tax imposed by Section 3.24.010 shall be one-half ($\frac{1}{2}$) of one percent (1%) 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 Grant County, in which the city is located, the rate of tax imposed by this chapter shall be four hundred twenty-five/one-thousandths ($\frac{425}{1000}$) of one percent (1%).
- 3.24.030 Administration and Collection: The administration and collection of the tax imposed by this chapter shall be in accordance with the provisions of RCW 82.14.050.
- 3.24.040 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.
- 3.24.050 Violation Declared Civil Penalty: 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 subject to a civil penalty of one thousand dollars (\$1,000) together with all penalties and assessments imposed by law for each violation. (Ord. 1644, 1994)
- 3.24.060 Contract with State: The City Manager is authorized to enter into a contract with the Department of Revenue for administration of the tax.