

**CHAPTER 3.25
SALES AND USE TAX: 1983**

Sections:

- 3.25.010 Imposition of Sales - Use Tax
- 3.25.020 Rate of Tax Imposed
- 3.25.030 Administration and Collection of Tax
- 3.25.040 Consent to Inspection of Records
- 3.25.050 Authorizing Execution of Contract for Administration
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- 3.25.010 Imposition of Sales - Use Tax: There is hereby imposed a sales or use tax, as the case may be as authorized by RCW 82.14.030(2), upon every taxable event, as defined in RCW 82.14.020, occurring within the City of Moses Lake. The tax shall be imposed upon and collected from those persons from whom the state sales tax or use tax is collected pursuant to Chapter 82.08 and 82.12 RCW. (Ord. 1091, 1983)
- 3.25.020 Rate of Tax Imposed: The rate of the tax imposed by Section 3.25.010 of this ordinance 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 tax or use tax imposed by Grant County under Section 17(2), Chapter 49, Laws of 1982, First Extraordinary Session at a rate equal to or greater than the rate imposed by this section, the county shall receive fifteen percent (15%) of the tax imposed by Section 3.25.010: PROVIDED FURTHER, That during such period as there is in effect a sales tax or use tax imposed by Grant County under Section 17(2), Chapter 49, Laws of 1982, First Extraordinary Session at a rate which is less than the rate imposed by this section, the county shall receive from the tax imposed by Section 3.25.010 that amount of revenues equal to fifteen percent (15%) of the rate of the tax imposed by the county under Section 17(2), Chapter 49, Laws of 1982, First Extraordinary Session. Grant County has not, as of the date of this ordinance, exercised its option pursuant to Section 17(2), Chapter 49, Laws of 1982, First Extraordinary Session to impose the additional one half ($\frac{1}{2}$) of one percent (1%) sales and use tax on a county-wide basis. (Ord. 1091, 1983)
- 3.25.030 Administration and Collection of Tax: The administration and collection of the tax imposed by this ordinance shall be in accordance with the provisions of RCW 82.14.050. (Ord. 1091, 1983)
- 3.25.040 Consent to Inspection of Records: The City of Moses Lake hereby 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. (Ord. 1091, 1983)
- 3.25.050 Authorizing Execution of Contract for Administration: The City Manager and Finance Director are hereby authorized to enter into a contract with the Department of Revenue for the administration of this tax so as to assure the continued receipt by the city of the sales and use tax imposed by this ordinance. Such contract shall be binding upon the city until the first day of the calendar quarter next succeeding thirty (30) days from the date of any action of the City Council to rescind the imposition and collection of the tax provided for in this ordinance. (Ord. 2488, 7/28/09; Ord. 1091, 1983)
- 3.25.060 Special Initiative: This ordinance shall be subject to a special initiative procedure as provided for in RCW 35A.11.100. The number of registered voters needed to sign a petition for setting an initiative shall be fifteen percent (15%) of the total number of persons listed as registered voters within the city on the day of the last preceding municipal general election. If a special initiative petition is filed with the City Council, the operation of this ordinance shall be suspended pending a final decision on the disposition of the special initiative.

Any special initiative which successfully discontinues the effect of this ordinance shall become effective on the first day of the calendar year quarter next succeeding thirty (30) days from the date the vote on the special initiative is certified to the city. Such period is required by administrative rule of the State Department of Revenue to provide for the change in the effective tax rate within the town.

The special initiative procedures shall apply only to those situations provided for in Section 19, Chapter 49, Laws of 1982, First Extraordinary Session and is not intended to create any general power for initiative in the city. (Ord. 1091, 1983)

- 3.25.070 Penalties: 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 punishable as defined in Chapter 1.08 of the Moses Lake Municipal Code. (Ord. 1091, 1983)