

ORDINANCE NO. 134

CITY OF LACEY

AN ORDINANCE IMPOSING A LOCAL SALES-USE TAX; FIXING THE RATE FOR SAID TAX; PROVIDING FOR THE ADMINISTRATION AND COLLECTION OF THE TAX IMPOSED; PROVIDING PENALTIES FOR FAILURE TO COLLECT OR PAY THE TAX; AND DECLARING AN EMERGENCY AND PROVIDING AN EFFECT DATE.

Q EFFECTIVE

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF LACEY:

Section 1. There is hereby imposed a sales or use tax, as the case may be, upon every taxable event, as defined in Section 3, Chapter 94, Laws of 1970, First Extraordinary Session, occurring within the City of Lacey. The tax shall be imposed upon and collected from those persons from whom the state sales or use tax is collected pursuant to chapters 82.08 and 82.12 RCW.

Section 2. 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. PROVIDED, HOWEVER, that during such period as there is in effect a sales or use tax imposed by Thurston County, the rate of tax imposed by this ordinance shall be four hundred twenty-five/one-thousandths of one percent.

Section 3. 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.

Section 4. The City hereby consents to the inspection of such records as are necessary to qualify the City for

3/12/70 → 1st Read - 1. Schim } MCU To second reading.
2. And }

3/12/70 → 2nd Read - 1. Leon } MCU to adopt.
2. And }

inspection of records of the Department of Revenue, pursuant to RCW 82.32.330.

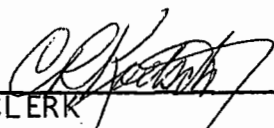
Section 5. Any seller who fails or refuses to collect the tax as required with the intent to violate the provisions of this ordinance or to gain some advantage or benefit, either direct or indirect, and any buyer who refuses to pay any tax due under this ordinance shall be guilty of a misdemeanor.

Section 6. This ordinance is necessary for the immediate preservation of the health, welfare and safety of the citizens of Lacey and shall take effect April 1, 1970.

PASSED BY THE CITY COUNCIL AND APPROVED BY THE MAYOR this 12th day of March, 1970.


MAYOR

ATTEST:


CITY CLERK

APPROVED AS TO FORM:


CITY ATTORNEY