

ORDINANCE 608

CITY OF LACEY

AN ORDINANCE RELATING TO THE CITY'S BUSINESS AND OCCUPATION TAX AND BUSINESS REGISTRATION REQUIREMENTS, AMENDING SECTIONS 3.02.030, 3.02.090, 3.02.130, AND 5.12.010 AND REPEALING SECTIONS 3.02.140 AND 5.12.030 OF THE LACEY MUNICIPAL CODE

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LACEY, WASHINGTON, as follows:

Section 1. Section 3.02.030 of the Lacey Municipal Code is hereby amended to read as follows:

"The license fee or tax imposed by this chapter is levied and shall be effective commencing January 1, 1976, and shall be due and payable in quarterly installments and remittance therefor shall be made on or before the thirtieth day of the month next succeeding the end of the quarterly period in which the tax accrued, that is, on January ~~thirtieth~~ 30, April ~~thirtieth~~ 30, July ~~thirtieth~~ 30, and October ~~thirtieth~~ 30 of each year, provided, however, that those businesses which are entitled to report and pay the business and occupation tax imposed by the State of Washington on an annual basis may also report and pay the tax imposed by this ordinance on such annual basis. The remittance shall be made to the clerk/treasurer and accompanied by a return on a form to be provided and prescribed by the clerk/treasurer. To the return the taxpayer shall be required to swear or affirm that the information therein given is full and true and that the taxpayer knows the same to be so.

"First payments and returns under this chapter shall be made on or before April 30, 1976."

Section 2. Section 3.02.090 of the Lacey Municipal Code is hereby amended to read as follows:

"There is levied upon and there shall be collected from every person as hereinafter provided, for the act or privilege of engaging in business activities, a license fee or occupation tax, sometimes herein referred to as the 'tax,' in an amount equal to the gross income of the business multiplied by the rate of one-tenth of one percent, provided that the rate for those businesses and service activities defined in RCW 82.04.290 shall be two-tenths of one percent."

Section 3. Section 3.02.130 of the Lacey Municipal Code is hereby amended to read as follows:

"The tax or taxes levied by this chapter shall terminate at the end of ~~five-years-from-its-effective-date,~~ the 1981 calendar year; provided, however, that all other provisions of this chapter shall remain in effect until repealed."

Section 4. Section 5.12.010 of the Lacey Municipal Code is hereby amended to read as follows:

"~~(a)~~ A. Whenever the word 'business' is used herein, it applies to any person, firm or corporation which operates any store or place for the sale of goods, services, wares or merchandise at retail or at wholesale, within the corporate limits of the city. Each such store or place shall be considered a separate business even though more than one such store or place is owned by the same person,

firm or corporation. 'Business,' as used solely in this chapter, shall not apply to the sales activities of nonprofit, religious, educational or charitable organizations where such activities are incidental or customary to the charitable, educational or religious purpose of the organization and such organization has notified the city clerk in writing of the dates upon which the activities will be conducted.

~~"(b)~~ B. Any proposed new business after January 1, 1975, and any business which changes its state tax number or moves its location, shall make application for registration to the city clerk. Such application shall be accompanied by a fee of ~~five-dollars~~ \$5.00 for those businesses constituting a home occupation and those businesses located outside of the city but doing business within the city and a fee of \$10.00 for all other businesses. The city clerk shall refer the application to the ~~city-manager~~ building official who shall check the zoning of the proposed business location and refer the application to the fire chief for inspection of the premises prior to issuing the business registration certificate. The city shall notify the applicant of the results of said zoning investigation and fire inspection within ten working days after the application is submitted. If the proposed business location is in compliance with the city's zoning and fire safety requirements, or if the city fails to notify the applicant of the results of said investigation and inspection within ten working days after the application is submitted, a business registration certificate shall be issued to the applicant.

~~"(e) C. The initial registration fee for a business registration certificate shall be five dollars and the registration renewal fee shall be five dollars. A registration certificate will be valid for the calendar year for which said certificate is issued. The city shall issue a new registration certificate for each calendar year during which the business continues to operate after the initial calendar year in which the business is registered.~~

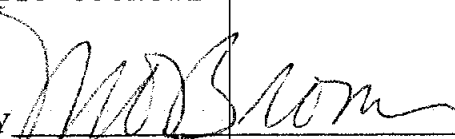
~~"(d) D. The mailing address of such registered business shall, for reporting and remittance of state and local taxes, be the appropriate rural route, post office box or street number, Lacey, Washington 98503."~~

Section 5. Sections 3.02.140 and 5.12.030 of the Lacey Municipal Code are hereby repealed.

PASSED BY THE CITY COUNCIL OF THE CITY OF LACEY,
WASHINGTON, this 4th day of December, 1980.

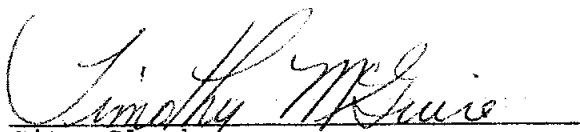
CITY COUNCIL

By




Mayor

Attest:



City Clerk

Approved as to Form:



City Attorney

Passed: 12-04-80

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