

2302
4-1-76

ORIGINAL

CITY OF BELLEVUE, WASHINGTON

ORDINANCE NO. 2302

AN ORDINANCE imposing a leasehold excise tax, providing for exemptions, credits, administration and collection thereof, authorizing an agreement with the Department of Revenue, State of Washington, for administration and collection of said tax and adding a new Chapter 4.18 to the Bellevue City Code.

THE CITY COUNCIL OF THE CITY OF BELLEVUE, WASHINGTON, DOES ORDAIN AS FOLLOWS:

Section 1. There is added to Title 4 of the Bellevue City Code, a new chapter 4.18, to be entitled Leasehold Excise Tax, and to consist of the following sections:

Section 4.18.010 There is hereby levied and shall be collected a leasehold excise tax on and after January 1, 1976 upon the act or privilege of occupying or using publicly owned real or personal property within the City of Bellevue, Washington, through a "leasehold interest" as defined by section 2, chapter 61, Washington Laws of 1975-76, Second Extraordinary Session (hereafter called "the state act"). The tax shall be paid, collected and remitted to the Department of Revenue of the State of Washington at the time and in the manner prescribed by section 5 of the state act.

Section 4.18.020 The rate of the tax imposed by this chapter shall be four percent of the taxable rent (as defined by section 2 of the state act): PROVIDED, That the credits required by section 12 of the state act, as it now exists or may hereafter be amended, shall be allowed in determining the tax payable.

Section 4.18.030 The administration and collection of the tax imposed by this chapter shall be in accordance with the provisions of the state act.

Section 4.18.040 Leasehold interests exempted by section 13 of the state act, as it now exists or may hereafter be amended, shall be exempt from the tax imposed pursuant to this chapter.

Section 4.18.050 The City 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.

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Section 4.18.060 The City Manager is authorized to execute a contract with the Department of Revenue of the State of Washington for the administration and collection of the tax imposed by this chapter.

Section 4.18.070 If any provision of this chapter, or its application to any person or circumstance is held invalid the remainder of the chapter or the application of the provision to other persons or circumstances is not affected.

Section 2. This ordinance shall take effect and be in force five days after its passage, approval and legal publication.

PASSED by the City Council this 5 day of April, 1976,
and signed in authentication of its passage this 5 day of April,
1976.

(SEAL)



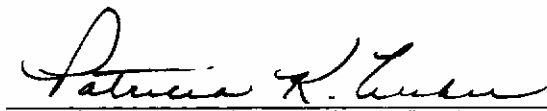
Mel Vanik, Mayor

Approved as to form:



Richard Gidley, Assistant City Attorney

Attest:



Patricia K. Weber, City Clerk

Published April 19, 1976