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CITY OF BELLEVUE, WASHINGTON

ORDINANCE NO. 3126

AN ORDINANCE imposing an additional optional sales or use tax upon taxable events within the City; amending Ordinance No. 1473, as amended; and amending Chapter 4.12 of the Bellevue City Code.

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

Section 1. Section 2 of Ordinance No. 1473, as amended, and Bellevue City Code Section 4.12.020, are each hereby amended to read as follows:

4.12.020 Rate.

The rate of the tax imposed by Section 4.12.010 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 King County pursuant to RCW 82.14.030(1), the rate of tax imposed by Section 4.12.010 shall be four hundred twenty-five/one-thousandths of one percent.

Section 2. Ordinance No. 1473, as amended, is hereby further amended by adding a new Section 7. thereto, to read as follows:

Section 7. There is hereby added to Bellevue City Code Chapter 4.12 a new section 4.12.025, to read as follows:

4.12.025 Additional Sales and Use Tax -- Imposition.

There is hereby imposed an additional sales or use tax, as the case may be, upon every taxable event, as defined in RCW 82.14.020, occurring within the City of Bellevue. The tax shall be imposed upon and collected from those persons from whom the state sales or use tax is collected pursuant to RCW Chs. 82.08 and 82.12.

Section 3. Ordinance No. 1473, as amended, is hereby further amended by adding a new Section 8. thereto, to read as follows:

Section 8. There is hereby added to Bellevue City Code Chapter 4.12 a new Section 4.12.026, to read as follows:

8126  
7-9-82  
8343E

4.12.026 Additional Sales and Use Tax -- Rate.

The rate of the tax imposed by Section 4.12.025 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 King County pursuant to RCW 82.14.030(2), the rate of tax imposed by Section 4.12.025 shall be equal to the rate of tax imposed by King County pursuant to RCW 82.14.030(2).

Section 4. Ordinance No. 1473, as amended, is hereby further amended by adding a new Section 9. thereto, to read as follows:

Section 9. There is hereby added to Bellevue City Code, Chapter 4.12 a new Section 4.12.027, to read as follows:

4.12.027 Additional Sales and Use Tax -- Effective Date.

The tax imposed by Section 4.12.025 shall become effective within the City of Bellevue upon the effective date of any tax imposed by King County pursuant to RCW 82.14.030(2).

Section 5. Section 3 of Ordinance No. 1473, as amended, and Bellevue City Code Section 4.12.030, are each hereby amended to read as follows:

4.12.030 Administration and Collection.

The administration and collection of the taxes imposed by this chapter shall be in accordance with the provisions of RCW 82.14.050.

Section 6. Section 5 of Ordinance No. 1473, as amended, and Bellevue City Code Section 4.12.050, are each hereby amended to read as follows:

4.12.050 Violation a Misdemeanor.

Any seller who fails or refuses to collect any tax as required by this chapter 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 guilty of a misdemeanor.

Section 7. Pursuant to Section 19, Chapter 49, Laws of 1982, First Extraordinary Session, the tax imposed by Section 4.12.025 shall be subject to approval or rejection of the voters of the City by initiative or referendum, in accordance with the procedures set forth in Ordinance

8126  
7-9-82  
8343E

No. 2230 and Bellevue City Code Chapter 1.12.

Section 7. This ordinance shall take effect and be in force thirty days after its passage and publication by posting it in the three official posting places of the City.

PASSED by the City Council this 12<sup>th</sup> day of July, 1982,  
and signed in authentication of its passage this 12<sup>th</sup> day  
of July, 1982.

(SEAL)

Roy A. Ferguson  
Roy A. Ferguson, Mayor

Approved as to form:

Linda M. Youngs, City Attorney

Richard L. Andrews  
Richard L. Andrews, Assistant City Attorney

Attest:

Quinn J. O'Connell  
Acting City Clerk

Published July 17<sup>th</sup>, 1982