

DIVISION I. TAXES

Chapter 3.04

SALES OR USE TAX

Sections:

- 3.04.010 Imposition.
- 3.04.020 Rate.
- 3.04.030 Administration and collection.
- 3.04.040 Inspection of records.

3.04.010 **Imposition.** There is imposed a sales or use tax, as the case may be, upon every taxable event, as defined in RCW 82.14.020 occurring within the city. The tax shall be imposed on and collected from those persons from whom the state sales or use tax is collected pursuant to RCW 82.08 and 82.12. (Ord. 391 SI (part), 1981.)

3.04.020 **Rate.** The rate of the tax imposed by Section 3.04.010 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 Benton County, the rate of tax imposed by this chapter shall be four hundred twenty-five one-thousandths of one percent. (Ord. 391 SI (part), 1981.)

3.04.030 **Administration and collection.** The administration and collection of the tax imposed by this chapter shall be in accordance with the provisions of RCW 82.14.050. (Ord. 391 SI (part), 1981.)

3.04.040 **Inspection of records.** The city 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. 391 SI (part), 1981.)