

Chapter 3.06

ADDITIONAL SALES OR USE TAX

Sections:

- 3.06.010 Imposition of Sales -- Use Tax.
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3.06.010 **Imposition of Sales -- Use Tax.** There is hereby imposed a sales or use tax, as the case may be as authorized by RCW 82.14.030(2), upon every taxable event, as defined in RCW 82.14.020, occurring within the City of Benton City, Washington. The tax shall be imposed upon and collected from those persons from whom the state sales tax or use tax is collected pursuant to Chapters 82.08 and 82.12 RCW. (Ord. 426, August 1982.)

3.06.020 **Rate of Tax Imposed.** The rate of the tax imposed by Section 3.06.010 of this ordinance 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 there is in effect a sales or use tax imposed by Benton County under Section 17(2) Chapter 49, Laws of 1982, First Extraordinary Session at a rate equal to or greater than the rate imposed by this section, the County shall receive fifteen percent of the tax imposed by Section 3.06.010; PROVIDED, FURTHER, that during such period as there is in effect a sales tax or use tax imposed by Benton County under Section 17(2), Chapter 49, Laws of 1982, First Extraordinary Session at a rate which is less than the rate imposed by this section, the County shall receive from the tax imposed by Section 3.06.010 that amount of revenues equal to fifteen percent of the rate of the tax imposed by the County under Section 17(2), Chapter 49, Laws of 1982, First extraordinary Session. (Ord. 426, August 1982.)

3.06.030 **Administration and Collection of Tax.** The Administration and collection of the tax imposed by this ordinance shall be in accordance with the provisions of RCW 82.14.050. (Ord. 426, August 1982.)

3.06.040 **Consent to Inspection of Records.** The City of Benton 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. (Ord. 426, August 1982.)

3.06.050 **Authorizing Execution of Contract for Administration.** The Mayor and Clerk are hereby authorized to enter into a contract with the Department of Revenue for the administration of this tax. (Ord. 426, August 1982.)

3.06.060 **Penalties.** 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, and upon conviction thereof shall be fined no more than \$500.00 or imprisoned for not more than six months, or by both such fine and imprisonment. (Ord. 426, August 1982.)

3.06.070 **Special Initiative.** This ordinance shall be subject to a Special Initiative proposing that the tax imposed by this ordinance be changed or repealed. The number of registered voters needed to sign a petition for Special Initiative shall be fifteen percent of the total number of names of persons listed as registered voters within the City on the day of the last preceding general election. If a Special Initiative Petition is filed with the City Council, the operation of the ordinance shall not be suspended pending the City Council or voter approval of the Special Initiative and the tax imposed herein shall be collected until each Special Initiative is approved by the City Council or the voters. The procedures for Initiative upon Petition contained in RCW 35A.11.100 shall apply to any such Special Initiative Petition. (Ord. 441, January 1983.)