

Chapter 3.08

LEASEHOLD EXCISE TAX

Sections:

- 3.08.010 Levy.
- 3.08.020 Rate -- Credits.
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3.08.010 **Levy.** There is levied and shall be collected a leasehold excise tax upon the act or privilege of occupying or using publicly owned real or personal property within the city through a "leasehold interest," as defined by Section 2, Chapter 61, Laws of 1975-1976, Second Extraordinary Session (hereinafter called "the state act"). The tax shall be paid, collected and remitted to the Department of Revenue of the state at the time and in the manner prescribed by Section 5 of the state act. (Ord. 391 SI (part), 1981.)

3.08.020 **Rate -- Credits.** The rate of the tax imposed by Section 3.08.010 shall be four percent of the taxable rent (as defined by Section 2 of the state act); provided, that credits shall be allowed in determining the tax payable as provided by state law. (Ord. 391 SI (part), 1981.)

3.08.030 **Administration and collection -- Generally.** The administration and collection of the tax imposed by this chapter shall be in accordance with the provisions of the state act. (Ord. 391 SI (part), 1981.)

3.08.040 **Administration and collection -- Contract with state.** The mayor is authorized to execute a contract with the Department of Revenue of the state for the administration and collection of the tax imposed by Section 3.08.010; provided, that the city attorney shall first approve the form and content of the contract. (Ord. 391 SI (part), 1981.)

3.08.050 **Exemptions for leasehold interests.** 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 Section 3.08.010. (Ord. 391 SI (part), 1981.)

3.08.060 **Records inspection.** 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.)