

BINGEN MUNICIPAL CODE

Chapter 3.10

ADDITIONAL SALES AND USE TAX

Sections:

- 3.10.010 Imposed.
- 3.10.020 Rate.
- 3.10.030 Administration and collection.
- 3.10.040 Disposition of money collected pursuant to BMC 3.10.
- 3.10.050 Inspection of records.
- 3.10.060 Authorizing contractor for administration.
- 3.10.070 Referendum petition procedures.
- 3.10.080 Penalties.

3.10.010 Imposed.

There is imposed an additional sales or use tax, as the case may be, as authorized by RCW Chapter 82.14.030(2), as now adopted and hereafter amended, upon every taxable event, as defined in RCW 82.14.020, as now adopted and hereafter amended, occurring within the city. The tax shall be imposed upon and collected from those persons from who the state sales or use tax is collected pursuant to RCW Chapters 82.08 and 82.12, as now adopted and hereafter amended. (Ord. 513 §1, 2005).

3.10.020 Rate.

The rate of tax imposed by BMC 3.10.010 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 tax or use tax imposed by Klickitat County under RCW 82.14.030(2), as now adopted and hereafter amended, at a rate equal to or greater than the rate imposed by BMC 3.10.010, the County shall received fifteen percent of the tax imposed by BMC 3.10.010; provided further, that during such period as there is in effect a sales or use tax imposed by Klickitat County under RCW 82.14.030(2), as now adopted and hereafter amended, at a rate which is less than the rate imposed by BMC 3.10.010, the County shall receive from the tax imposed by BMC 3.10.010 that amount of revenues equal to fifteen percent of the rate of the tax imposed by the County under RCW 87.14.030(2), as now adopted and hereafter amended. (Ord. 513 §1, 2005).

3.10.030 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, as now adopted and hereafter amended. (Ord. 513 §1, 2005).

3.10.040 Disposition of money collected pursuant to BMC 3.10.

Money received according to BMC 3.10 shall be deposited in the general (current expense) fund and community development fund with 91% of the money received going to the general (current expense) fund and 9% of the money received going to the community development fund. (Ord. 513 §1, 2005; Ord. 555 §2, 2009).

3.10.050 Inspection of records.

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, as now adopted and hereafter amended. (Ord. 513 §1, 2005).

3.10.060 Authorizing contractor for administration.

The mayor and clerk are authorized to enter into a contract with the Department of Revenue for the administration of the sales and use tax imposed by BMC 3.10.010, pursuant to RCW 82.14.050, as now adopted and hereafter amended. (Ord. 513 §1, 2005).

3.10.070 Referendum petition procedures.

Referendum petition procedures to repeal a city tax as authorized under RCW 82.14.030(2), as now adopted and hereafter amended, shall comply with RCW 82.14.036, as now adopted and hereafter amended, as well as RCW 35A.11.100, as now adopted and hereafter amended. (Ord. 513 §1, 2005).

3.10.080 Penalties.

Any seller who fails or refuses to collect the tax as required 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 shall be guilty of a misdemeanor. (Ord. 513 §1, 2005).