

BINGEN MUNICIPAL CODE

Chapter 3.08

SALES AND USE TAX

Sections:

- 3.08.010 Imposed.
- 3.08.020 Rate.
- 3.08.030 Administration and collection.
- 3.08.040 Inspection of records.

3.08.010 Imposed.

- A. There is imposed a sales or use tax, as the case may be, upon every taxable event as defined in Section 3, Chapter 94, Laws of 1970, First Extraordinary session, occurring within the city.
- B. The tax shall be imposed upon and collected from those persons from whom the state sales or use tax is collected pursuant to RCW Chapters 82.08 and 82.12 and amendments. (Ord. 194 (part), 1970).

3.08.020 Rate.

The rate of the tax imposed under Section 3.08.010 of this code shall be not in excess of 425/100 of one percent of the selling price or value of the article used or sold as the case may be. (Ord. 194 §2, 1970).

3.08.030 Administration and collection.

- A. The administration and collection of the tax imposed by the ordinance codified in this chapter shall be in accordance with provisions of Section 6, Laws of 1970, First Extraordinary Session.
- B. The mayor of the city shall have authority to enter into the contract with the Department of Revenue for administration of the tax. (Ord. 194 §3, §5, 1970).

3.08.040 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 provisions of RCW 83.32.330. (Ord. 194 §4, 1970).