

ORDINANCE NO. 1866

AN ORDINANCE OF THE CITY OF DAYTON, WASHINGTON, AMENDING ORDINANCE NO. 1833 PERTAINING TO SALES AND USE TAXES; REPEALING CERTAIN SECTIONS OF TITLE 2, CHAPTERS 15, 26 AND 27 OF THE DAYTON MUNICIPAL CODE REINSTATING CERTAIN ORDINANCES IN EFFECT PRIOR TO APRIL 22, 2013; ESTABLISHING SEVERABILITY; AND, EFFECTIVE DATE

Whereas, the city council adopted Ordinance No. 1833 at open public meeting on April 22, 2013, which included as part of its provisions, Title Nos. 2-15, 2-26 and 2-27, which repealed certain prior ordinances of the City of Dayton pertaining to sales and use tax, and

Whereas, it was not the intent of the City Council at that time to repeal said provisions dealing with sales and use tax, and that therefore said repeal was a legal clerical error which occurred by inadvertence and therefore should be repealed as not reflecting the true intent of the City Council, and

Whereas, it is permissive to repeal such an ordinance retroactively as a curative measure to reflect the true intent of the City Council, and therefore the City Council intends to repeal Title Nos. 2-15, 2-26 and 2-27 of Ordinance No. 1833, and reinstating prior ordinances dealing with the same subject matter effective as of April 22, 2013, said prior ordinances being as follows: Ordinance No. 1242 adopted August 18, 1970; Ordinance No. 1373 adopted April 27, 1982; Ordinance No. 1374 adopted April 27, 1982; Ordinance No. 1389 adopted October 25, 1983; Ordinance No. 1405 adopted January 8, 1985; Ordinance No. 1416 adopted May 28, 1985, and Ordinance No. 1657 adopted February 27, 2001, which shall again be controlling and effective ordinances pertaining to sales and use tax matters.

Whereas, this ordinance is necessary for the proper functioning of the City of Dayton, and in order to achieve a curing of the prior defect, shall have an effective date of April 22, 2013.

Now, therefore, the City Council of the City of Dayton, Washington, does hereby ordain as follows:

Section 1: Now, therefore, the following sections of the Dayton Municipal Code as expressed in Ordinance No. 1833, in Title Nos. 2-15, 2-26 and 2-27 of the Dayton Municipal Code are hereby repealed, and the prior ordinances existing prior to their repeal are hereby reinstated, as follows, and with an effective date of reinstatement of April 22, 2013:

Ordinance No. 1242 adopted August 18, 1970 (Exhibit "A");

Ordinance No. 1373 adopted April 27, 1982 (Exhibit "B");

Ordinance No. 1374 adopted April 27, 1982 (Exhibit "C");

Ordinance No. 1389 adopted October 25, 1983 (Exhibit "D");

Ordinance No. 1405 adopted January 8, 1985 (Exhibit "E");

Ordinance No. 1416 adopted May 28th, 1985 (Exhibit "F"); and,


Ordinance No. 1657 adopted February 27, 2001 (Exhibit "G").

The aforementioned shall again be controlling and effective ordinances pertaining to sales and use tax matters.

Section 2: Severability: If any section, subsection, paragraph, sentence, clause or phrase of this ordinance is declared unconstitutional or invalid for any reason, such decision shall not affect the validity of the other remaining parts which shall remain in full force and effect.


Section 3: Effective Date: This ordinance, being an exercise of the power specifically delegated to the city legislative body, is not subject to referendum, and shall take effect five days after the passage of publication on approved summary thereof consisting of the title.

Passed by the City Council of the City of Dayton, Washington this 8TH day of SEPTEMBER, 2014.



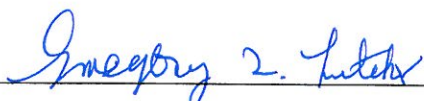
Craig George, Mayor

Attest:



Trina Cole, City Clerk-Treasurer

Approved as to form:



Gregory L. Lutcher
City Attorney

EXHIBIT "A".

1242

ORDINANCE NO. 1242

AN ORDINANCE LEVYING A SALES OR USE TAX IN DAYTON, WASHINGTON UPON EVERY TAXABLE EVENT AS DEFINED IN SECTION 3, CHAPTER 94, LAWS OF 1970, FIRST EXTRAORDINARY SESSION

BE IT HEREBY ORDAINED:

SECTION 1. There is hereby 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 of Dayton, Washington. The tax shall be imposed upon and collected from those persons from whom the state sales or use tax is collected pursuant to chapters 82.08 and 82.12 RCW.

SECTION 2. The rate of the tax imposed by section 1 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 Columbia County, the rate of tax imposed by this ordinance shall be four hundred twenty-five/one-thousandths of one percent.

SECTION 3. The administration and collection of the tax imposed by this ordinance shall be in accordance with the provisions of section 6, chapter 94, Laws of 1970, First Extraordinary Session.

SECTION 4. 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.

SECTION 5. The Mayor of the city of Dayton is hereby authorized to enter into the appropriate contract with the Department of Revenue for the administration of the tax.

SECTION 6. 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.

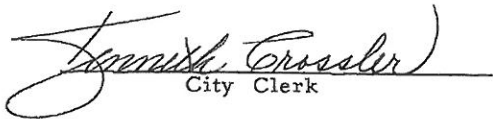
SECTION 7. This ordinance shall take effect ^{October} ~~July~~ 1, 1970.

PASSED by the CITY OF DAYTON this 18th day of ^{August} ~~July~~, 1970.



Mayor

ATTEST:



City Clerk

EXHIBIT "B"

ORDINANCE No. 1323

AN ORDINANCE LEVYING A LEASEHOLD EXCISE TAX UPON THE ACT OR PRIVILEGE OF OCCUPYING OR USING PUBLIC OWNED REAL OR PERSONAL PROPERTY WITHIN THE CITY OF DAYTON, WASHINGTON.

The City Council of the City of Dayton, Washington
DO ORDAIN

as follows:

Section 1.

There is hereby levied and shall be collected a leasehold excise tax on and after May 1, 1982 upon the act or privilege of occupying or using publicly owned real or personal property within the City of Dayton through a "leasehold interest" as defined by section 2, chapter 61, Laws of 1975-76, Second Extraordinary Session (hereafter "the state act"). The tax shall be paid, collected, and remitted to the department of revenue of the State of Washington at the time and in the manner prescribed by section 5 of the state act.

Section 2.

The rate of the tax imposed by section 1 shall be four percent of the taxable rent (as defined by section 2 of the state act): PROVIDED, That the following credits shall be allowed in determining the tax payable:

(1) With respect to a leasehold interest arising out of any lease or agreement, the terms of which were binding on the lessee prior to July 1, 1970, where such lease or agreement has not been renegotiated (as defined by section 2 of the state act) since that date, and excluding from such credit (a) any leasehold interest arising out of any lease of property covered by the provisions of RCW 28B.20.394 and (b) any lease or agreement including options to renew which extends beyond January 1, 1985, as follows:

With respect to taxes due in calendar year 1976, a credit equal to eighty percent of the tax produced by the above rate.

With respect to taxes due in calendar year 1977, a credit equal to sixty percent of the tax produced by the above rate.

With respect to taxes due in calendar year 1978, a credit equal to forty percent of the tax produced by the above rate.

With respect to taxes due in calendar year 1979, a credit equal to twenty percent of the tax produced by the above rate.

(2) With respect to a product lease (as defined by section 2 of the state act), a credit of thirty-three percent of the tax produced by the above rate.

Section 3.

The administration and collection of the tax imposed by this ordinance shall be in accordance with the provisions of the state act.

Section 4.

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 1 of this ordinance.

Section 5.

The City of Dayton 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.

Section 6.

The mayor is authorized to execute a contract with the department of revenue of the state of Washington for the administration and collection of the tax imposed by section 1: PROVIDED, that the city attorney shall first approve the form and content of said contract.

Section 7.

If any provision of this ordinance, or its application to any person or circumstance is held invalid, the remainder of the ordinance or the application of the provision to other persons or circumstances is not affected.

Section 8.

The effective date of this ordinance shall be May 1, 1982.
Passed by the City Council this 23rd day of March, 1982.

CITY OF DAYTON, WASHINGTON

Attest:

KEITH O. YATES
ATTORNEY AT LAW
809 EAST MAIN STREET
DAYTON, WASH. 99328

Kealega Gillmore
City Clerk

By *F. Wayne Bell*

Mayor Pro Tem

EXHIBIT "C"

ORDINANCE No. 1374

AN ORDINANCE LEVYING A SPECIAL EXCISE TAX OF TWO PERCENT (2%) ON THE SALE OF OR CHARGE MADE FOR THE FURNISHING OF LODGING BY A HOTEL, ROOMING HOUSE, TOURIST COURT, MOTEL OR TRAILER CAMP; DESIGNATING A SPECIAL FUND WHEREBY THE MONIES COLLECTED BY IMPOSING SUCH TAX SHALL BE ACCUMULATED FOR THE PURPOSES PERMITTED BY R.C.W. 67.28, AND PROVIDING PENALTY FOR VIOLATION THEREOF.

NOW, THEREFORE, the City Council of Dayton, does ordain as follows:

SECTION 1.

IMPOSITION OF TAX: Pursuant to RCW 67.28.180, there is hereby levied a special excise tax of two percent (2%) on the sale of or charge made for the furnishing of lodging by a hotel, rooming house, tourist court, motel, trailer camp and the granting of any similar license to use real property, as distinguished from the renting or leasing of real property; provided, that it shall be presumed that the occupancy of real property for a continuous period of one (1) month or more constitutes a rental or lease of real property and not a mere license to use or to enjoy the same.

SECTION 2.

DEFINITIONS: The definitions of "selling price," "seller," "buyer," "consumer" and all other definitions as are now contained in RCW 82.08.010 and subsequent amendments thereto are hereby adopted as the definitions for the tax levied herein.

SECTION 3.

TAX IMPOSED ADDITION TO OTHER: The tax herein levied shall be in addition to any license fee or any tax imposed or levied under any law or any other Ordinance of the City of Dayton, Washington; provided, however, that pursuant to RCW 67.28.190 such tax shall be deducted from the amount of tax the seller would otherwise be required to collect and to pay to the State Tax Commission under Chapter 82.08. RCW.

SECTION 4.

SPECIAL FUND CREATED: There is hereby created a special fund in the treasury of the City of Dayton. All such taxes

collected herein shall be placed in such fund for the purpose of paying all or any part of the cost of acquisition, construction or operating of stadium facilities, convention center facilities, performing arts center facilities and/or visual arts center facilities, or to pay or secure the payment of all or any portion of general obligation bonds or revenue bonds issued for such purpose or purposes under the provisions of Chapter 67.28 RCW and amendments thereto, or to pay for advertising, publicizing or otherwise distributing information for the purpose of attracting visitors and encouraging tourist expansion, or for such other uses as may from time to time be authorized for such taxes pursuant to Chapter 67.28 RCW and amendments thereto.

SECTION 5.

ADMINISTRATION AND COLLECTION OF TAX: For the purpose of the tax levied herein:

1. The Department of Revenue of the State of Washington is hereby designated as the agent of the City of Dayton for the purpose of collection and administration.
2. The administrative provisions contained in RCW 82.08.050 through 82.08.070 and in Chapter 82.32 RCW shall apply with respect to administration and collection by the department.
3. All rules and regulations adopted by the Department of Revenue for the administration of Chapter 82.08 RCW are hereby adopted.
4. The department is hereby empowered on behalf of the procedures as the department may deem necessary.

SECTION 6.

PENALTY FOR VIOLATIONS: Any person, firm or corporation violating or failing to comply with the provisions of this Ordinance or any lawful rule or regulation adopted pursuant thereto shall upon conviction be punished by a fine in a sum not to exceed Five Hundred Dollars (\$500.00). Each day of violation will be considered a separate offense.

Passed this 27th day of April, 1982.

CITY OF DAYTON, WASHINGTON

Attest:

Lois Lynn Gillbreath
City Clerk

By

Carl Rowe Jr
Mayor

EXHIBIT "D"

ORDINANCE NO. 1389

AN ORDINANCE AMENDING SECTIONS 1 AND 2 OF ORDINANCE NO. 1242; IMPOSING AN ADDITIONAL ONE - HALF OF ONE PERCENT SALES AND USE TAX AS AUTHORIZED BY RCW 82.14.030, PROVIDING FOR AN EFFECTIVE DATE AND PROVIDING FOR REFERENDUM PROCEDURE.

WHEREAS, the Revised Code of Washington 82.14.030 authorizes and makes provision for the imposition of an additional sales and use tax at a rate of one-half of one percent, and the City Council finds that it would be in the best interests of the City of Dayton to impose the tax authorized by said statute, now, therefore,

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF DAYTON AS FOLLOWS:

Section 1.

Sections 2-15.04 and 2-15.08 of the Dayton City Code being Sections 1 and 2 of Ordinance No. 1242 are hereby amended to read as follows:

2-15.04 There is imposed a sales and use tax, as the case may be, upon every taxable event, as defined in RCW 82.14, occurring within the City of Dayton. The tax shall be imposed upon and collected from those persons from whom the state sales or use tax is collected pursuant to RCW 82.08 and 82.12.

2-15.08 The rate of tax imposed by this subsection 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 Columbia County, the rate of tax imposed by this chapter shall be four hundred twenty-five one-thousandths of one percent.

Section 2.

Additional Tax -- Imposition and Rate

A. Imposition In addition to the tax imposed by Section 1, there is imposed a separate sales or use tax, as the case may be, upon the same taxable events upon which the tax imposed under Section 1 is levied, and as specifically authorized by RCW 82.14.030

B. Tax Rate The rate of tax imposed by this section, which shall be in addition to the rate of the tax imposed by Section 1, shall be one-half of one percent of the selling price (in the case of a sales tax) or value of the article used (in the

case of a use tax); provided, however, that in the event Columbia County shall impose a sales and use tax under this subsection at a rate equal to or greater than the rate imposed under this subsection, the county shall receive fifteen percent of the city tax; provided further, that in the event that Columbia County shall impose a sales and use tax under this subsection at a rate which is less than the rate imposed under this subsection, the county shall receive that amount of revenues from the city tax equal to fifteen percent of the rate of tax imposed by the county.

Section 3.

If any portion of this ordinance or its application to any person or circumstance is held invalid, the remainder of the ordinance or the application of the provision to other persons or circumstances is not affected.

Section 4.

Effective Date

This ordinance shall be in full force and effect five (5) days after passage and publication as provided by law, provided, however, that the effective date for imposition of the additional local sales tax herein established shall be January 1, 1984.

Section 5.

This ordinance shall be subject to approval or rejection by the voters of the City of Dayton, provided a petition requesting that this ordinance be put to a vote of the citizens of this city is filed with the City Clerk within seven (7) days of passage of this ordinance, and provided further that the petition follows the procedures set forth in Section 2 of Chapter 99, Laws of 1983 of the State of Washington.

PASSED BY THE CITY COUNCIL OF THE CITY OF DAYTON THIS 25th DAY OF OCTOBER, 1983.

CITY OF DAYTON

By

Carl Rowe Jr.
Mayor

Attest:

LaValea Williams
City Clerk

EXHIBIT "E"

ORDINANCE NO. 1405

AN ORDINANCE AMENDING SECTION 1 OF ORDINANCE NO. 1389; IMPOSING AN ADDITIONAL ONE-HALF OF ONE PERCENT SALES AND USE TAX AS AUTHORIZED BY RCW 82.14.030, PROVIDING FOR AN EFFECTIVE DATE AND PROVIDING FOR REFERENDUM PROCEDURE.

WHEREAS, the Revised Code of Washington 82.14.030 authorizes and makes provision for the imposition of an additional sales and use tax at a rate of one-half of one percent, and the City Council finds that it would be in the best interests of the City of Dayton to impose the tax authorized by said statute, now, therefore,

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF DAYTON AS FOLLOWS:

Section 1.

Sections 2-15.04 and 2-15.08 of the Dayton City Code being Section 1 of Ordinance No. 1389 are hereby amended to read as follows:

2-15.04 There is imposed a sales and use tax, as the case may be, upon every taxable event, as defined in RCW 82.14, occurring within the City of Dayton. The tax shall be imposed upon and collected from those persons from whom the state sales or use tax is collected pursuant to RCW 82.08 and 82.12.

2-15.08 The rate of tax imposed by this subsection 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 Columbia County, the rate of tax imposed by this chapter shall be four hundred twenty-five one-thousandths of one percent.

Section 2.

Additional Tax -- Imposition and Rate

A. Imposition In addition to the tax imposed by Section 1, there is imposed a separate sales or use tax, as the case may be, upon the same taxable events upon which the tax imposed under Section 1 is levied, and as specifically authorized by RCW 82.14.030.

B. Tax Rate The rate of tax imposed by this section, which shall be in addition to the rate of the tax imposed by Section 1, shall be one-half of one percent of the selling price

(in the case of a sales tax) or value of the article used (in the case of a use tax); provided, however, that in the event Columbia County shall impose a sales and use tax under this subsection at a rate equal to or greater than the rate imposed under this subsection, the county shall receive fifteen percent of the city tax; provided further, that in the event that Columbia County shall impose a sales and use tax under this subsection at a rate which is less than the rate imposed under this subsection, the county shall receive that amount of revenues from the city tax equal to fifteen percent of the rate of tax imposed by the county.

Section 3.

If any portion of this ordinance or its application to any person or circumstance is held invalid, the remainder of the ordinance or the application of the provision to other persons or circumstances is not affected.

Section 4.

Effective Date This ordinance shall be in full force and effect five (5) days after passage and publication as provided by law, provided, however, that the effective date for imposition of the additional local sales tax herein established shall be April 1, 1985.

Section 5.

This ordinance shall be subject to approval or rejection by the voters of the City of Dayton, provided a petition requesting that this ordinance be put to a vote of the citizens of this city is filed with the City Clerk within seven (7) days of passage of this ordinance, and provided further that the petition follows the procedures set forth in Section 2 of Chapter 99, Laws of 1983 of the State of Washington.

PASSED BY THE CITY COUNCIL OF THE CITY OF DAYTON THIS 8th DAY OF JANUARY, 1985.

CITY OF DAYTON, WASHINGTON

By

Carl Rowe Jr.
Mayor

Attest: /

Walter S. S. S.
City Clerk

EXHIBIT "F"

ORDINANCE NO. 1416

AN ORDINANCE PROVIDING FOR THE EFFECTIVE DATE
OF THE IMPOSITION OF AN ADDITIONAL ONE-HALF
OF ONE PERCENT SALES AND USE TAX AS AUTHORIZED
BY RCW 82.14.030, AND AMENDING ORDINANCE NO.
1405.

The City Council of the City of Dayton, Washington
DO ORDAIN

as follows:

Section 1

Section 4 of Ordinance No. 1405 is hereby amended to
read as follows:

Section 4.

Effective Date This ordinance shall be in full force
and effect five (5) days after passage and publication as
provided by law, provided, however, that the effective date
for imposition of the additional local sales tax herein
established shall be July 1, 1985.

Passed by the City Council of the City of Dayton, this
28th day of May, 1985.

CITY OF DAYTON, WASHINGTON

By

Carl Rowe Jr
Mayor

Attest:

Kualiga Gillenath
City Clerk

EXHIBIT "G"

ORDINANCE No. 1657

AN ORDINANCE LEVYING A SPECIAL EXCISE TAX OF TWO PERCENT (2%) ON THE SALE OF OR CHARGE MADE FOR THE FURNISHING OF LODGING BY A HOTEL, ROOMING HOUSE, TOURIST COURT, MOTEL OR TRAILER CAMP AND PROVIDING FOR VIOLATION THEREOF.

NOW, THEREFORE, the City Council of Dayton does ordain as follows:

Section 1: Purpose

- A. On April 27, 1982 the City Council of Dayton did enact Ordinance No. 1374. Ordinance No. 1374 imposed a two percent (2%) special excise tax on the sale of or charge made for the furnishing of lodging by hotel, rooming house, tourist court, motel, trailer camp and the granting of any similar license to use real property. Ordinance No. 1374 was enacted pursuant to RCW 67.28.180.
- B. In 1997 and as amended thereafter, the Washington State legislature enacted RCW 67.28.181 enabling municipalities to impose a second two percent (2%) special excise tax on the sale of or charge made for furnishing lodging that is subject to tax under RCW 82.08.
- C. It is the intent of the City Council of Dayton to impose a second two percent (2%) special excise tax pursuant to RCW 67.28.181.

Section 2: Imposition of tax

There is hereby levied a special excise tax of two percent (2%) on the sale of or charge made for the furnishing of lodging that is subject to tax under RCW 82.08.

Section 3: Definitions

The definitions of "selling price", "seller", "buyer", "consumer" and all other definitions as are now contained in RCW 82.08.010 and subsequent amendments thereto are hereby adopted as the definitions for the tax levied herein.

Section 4: Tax imposed in addition to other taxes

The tax herein levied shall be in addition to any license fee or any tax imposed or levied under any law or any other Ordinance of the City of Dayton, Washington; provided, however, that pursuant to RCW 67.28.181 the full value of any tax imposed pursuant to this ordinance shall be credited against any county tax for the same taxable event.

Section 5: Deposit into Special Fund

- A. Ordinance No. 1374 created a special fund in the treasury of the City of Dayton.
- B. All taxes collected pursuant this second special excise tax ordinance shall be placed in the special fund for the purpose of paying all or any part of the cost of tourism promotion, acquisition of tourism-related facilities, or operation of tourism-related facilities or for any purposes under the provisions of RCW 67.28 and amendments thereto.

Section 6: Administration and collection of tax

For the purpose of the tax levied herein:

- A. The Department of Revenue of the State of Washington is hereby designated as the agent of the City of Dayton for the purpose of collection and administration.
- B. The administrative provisions contained in RCW 82.08 and amendments thereto shall apply with respect to administration and collection by the department.
- C. All rules and regulations adopted by the Department of Revenue for the administration of RCW 82.08 and amendments thereto are hereby adopted.
- D. The Department is hereby empowered on behalf of the City of Dayton to exercise the procedures described in RCW 82.08 as the Department may deem necessary.

Section 7: Penalty for violations

It shall be a civil infraction with the imposition of a fine not to exceed Five Hundred Dollars (\$500.00) for any person, firm or corporation violating or failing to comply with the provisions of this Ordinance or any lawful rule or regulation adopted pursuant thereto. Each day of non-compliance will constitute a separate infraction.

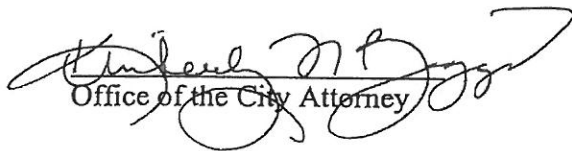
Passed by the Dayton City Council this 27 day of February, 2001


Mayor

Attest:


City Clerk

Approved as to form:


Office of the City Attorney