

large; it is not intended to impose liability on the part of the City or its employees running to individual members of the public. (Ord. 1337 §30, 1985).

Chapter 3.06

ADDITIONAL SALES OR USE TAX

Sections:

- 3.06.010 Purpose.
- 3.06.020 Imposition.
- 3.06.030 Rate of Tax Imposed.
- 3.06.040 Administration and Collection of Tax.
- 3.06.050 Inspection of Records.
- 3.06.060 Authorizing Execution.
- 3.06.070 Penalties.

3.06.010 Purpose. The purpose of this chapter is to add an additional one-half (1/2) of one percent of the selling price or value of an article used, as the case may be.

3.06.020 Imposition. A sales or use tax, as the case may be, as authorized by RCW 83.14.030 (2), shall be imposed upon every taxable event, as defined in RCW 82.14.020, occurring within the City of Kettle Falls. This tax shall be imposed upon and collected from those persons from whom state sales tax or use tax is collected pursuant to RCW 82.08 and 82.12.

3.06.030 Rate of Tax Imposed. The rate of the tax imposed shall be one-half of one percent of the selling price or value of the article used, as the case may be. If Stevens County should impose a sales or use tax equal to or greater than the tax imposed by this section, the County shall receive fifteen percent of the tax imposed on the City. If the rate imposed by the County is less than that imposed by the City, the County shall receive fifteen percent of the rate of tax imposed on the County.

3.06.040 Administration and Collection of Tax. The administration and collection of this tax shall be contracted with that State Department of Revenue in accordance with provisions in RCW 82.14.050. (Ord. 1561, §4, 1998, Ord. 1429, 1986).

3.06.050 Inspection of Records. The City consents to inspection of such records as necessary to qualify the City for inspection of records of the Department of Revenue pursuant to RCW 82.32.330. (Ord. 1561 §4, 1998, Ord. 1429, 1986).

3.06.060 Authorizing Execution. The Mayor and the Clerk/Treasurer are authorized to enter into a contract with the Department of Revenue for the administration of this tax.

3.06.070 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 imprisonment for not more than six months, or by both such fine and imprisonment. (Ord. 1429, 1986).