

Title 3

REVENUE AND FINANCE

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Chapter 3.04

ADMISSIONS TAX

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For the purposes of this section, unless otherwise required by the context, words and phrases shall have the following meaning:

“Admission charge” means the amount paid for the privilege of entering into any place for recreation or amusement, and when persons are admitted free or at a reduced rate it means the amount paid by others for similar accommodations or privileges. In addition to its ordinary meaning it includes the following:

1. The charge made for admission to any building or enclosure within which is located any swimming pool, skating rink, dance hall, dancing facility, park, resort, fair, circus, or other place containing recreation or amusement facilities, and also the charge made for the use of the equipment or facilities themselves which are located therein;

2. Automobile parking charges when the amount thereof is determined according to the number of passengers in the automobile;

3. Where the amount paid for admission to any public performance is included within the price paid for meals, refreshments or services a fair portion of such charge shall be deemed an admission charge, under such reasonable rules as the treasurer shall promulgate;

4. When passes or tickets for admission are issued to certain individuals free or for a lesser rate than is charged to others the taxable admission charge shall be the charge made to others for similar accommodations, and a tax measured thereby shall be collected from such individuals; provided, however, that when the charge regularly made to women, children, students, soldiers or any other particular group or class is less than the charge made to men, the lesser charge shall not be deemed to be a reduced rate, and the tax herein levied shall apply only to the actual charge made; and provided further, that the tax shall not apply to free admissions granted to bona fide employees of the proprietor or to public employees while engaged in conducting their official business.

The term “admission charge” shall not include the charge made for the mere use of pool and billiard tables, bowling alleys, card playing facilities or coin-operated machines, nor shall it include any portion of the charge made by a bona fide private social or service club, church or society, for entertainment or recreation, which is not conducted for profit, attendance to which is not open to the public but is limited to members of the organization and individually invited guests of such members.

“Board” means the board of county commissioners of the county.

“County” means Grays Harbor County, state of Washington.

“Person” means any individual, firm, co-partnership, company, corporation, municipal corporation, the state of Washington, the United States of America, association, society, or any group of individuals acting as a unit whether mutual, cooperative, fraternal, religious, nonprofit or otherwise.

“Place” means, without limiting its scope, a theatre, show house, cabaret, night club, art gallery, museum, dance hall, athletic park, swimming pool, skating rink, resort ground, amusement park, and other enclosures and building or portions thereof wherein entertainment or recreation is provided, and located within the boundaries of the county or in any state or federal reservation therein, under such rules as the treasurer shall promulgate.

“Treasurer” means the county treasurer of the county.

(Ord. 1 § 1, 1943)

3.04.020 Tax levied.

There is levied and there shall be collected a tax of one cent (\$0.01) for each twenty cents (\$0.20) or fraction thereof of the admission charge to any place, to be paid by the person paying for such admission or by the person admitted free or at a reduced rate, to the person conducting the place to which an admission charge is made. (Ord. 1 § 2, 1943)

3.04.030 Amount of tax to be posted.

Every admission ticket shall have printed thereon, separately, the price for which the ticket is sold and the count of the tax imposed by this chapter in respect thereto. The treasurer, in his or her discretion, may waive this provision and in lieu thereof require that the admission charge and the tax be separately stated and conspicuously posted at the box office or main entrance of the place of entertainment. (Ord. 1 § 3, 1943)

3.04.040 Collection of tax--Payment to treasurer.

Every person receiving any payment for admissions taxable under this chapter shall, at the time of receiving same, collect the amount of tax imposed hereby from the persons making such payments or from those admitted free or at a reduced rate. The tax required to be collected under this chapter shall be deemed to be held in trust by the person required to collect the same until paid to the treasurer as herein provided, and any person receiving payment of such taxes who shall appropriate or convert the same to his or her own use or to any use other than the payment of the tax as herein provided, to the extent that the amount of the tax is not available on the due date for filing returns as herein provided, shall be guilty of a gross misdemeanor. In case any person required to collect the tax imposed hereunder fails to collect the same, or having collected the tax fails to pay the same to the treasurer in the manner herein prescribed, whether such failure be the result of his or her own acts or the result of acts or conditions beyond his or her control, he or she shall nevertheless be personally liable to the county for the amount of such tax. The person receiving any payment for admissions shall make out a return, upon such forms and setting forth such information as the treasurer may require, showing the amount of tax upon admissions for which he or she is liable for the preceding bi-monthly period and sign and transmit the same to the treasurer together with a remittance for the amount thereof. Returns and payments are due on the fifteenth day of the first odd-numbered calendar month following the month in which this chapter takes effect and thereafter on the fifteenth day of each succeeding odd-numbered calendar month. Payment of the tax may be made in cash, money order or check under such regulations as the treasurer may prescribe, but if an uncertified check received by the treasurer is not paid by the bank on which it is drawn, the taxpayer who tendered the same shall remain liable for the payment of the tax and for all legal penalties the same as if such check had not be tendered. (Ord. 1 § 4, 1943)

3.04.050 Registration certification.

Every person who shall engage in any business in which he or she is required to collect a tax imposed by this chapter shall, under such rules as the treasurer shall prescribe and before engaging in such business, apply for and obtain from the treasurer, upon the payment of a fee of one dollar (\$1.00), a registration certificate. The certificate shall be personal and nontransferable, and shall be valid as long as such person shall continue in business and pay the tax accrued under the provisions

of this chapter. In case business is transacted at two or more separate places by one person a separate certificate for each place at which business is transacted with the public shall be required, but no fee shall be required for such additional certificates. Each certificate shall contain such information as the treasurer shall deem necessary and shall be posted conspicuously at the place of business for which it is issued. When a place of business is changed the taxpayer must return to the treasurer the existing certificate, and a new certificate will be issued for the new location free of charge. No person shall engage in any business which is required to collect the tax hereunder without being registered as herein provided; provided, however, the treasurer, by general regulation, may provide for the issuance of certificates of registration to temporary places of business without requiring the payment of any fee. The treasurer may declare the tax upon admissions to temporary or itinerant places of amusement to be immediately due and payable and collect the same forthwith, when in his or her discretion he or she believes there is a possibility that the tax imposed hereunder may not be paid.

In the event any person to whom a certificate of registration has been issued shall willfully violate any provision of this chapter, the treasurer, in his or her discretion, may by order revoke such certificate, and thereupon post a copy of such order in a conspicuous place at the main entrance of the taxpayer's place of business. (Ord. 1 § 5, 1943)

3.04.060 Late payments--Extensions.

The treasurer may extend the time for making and filing any return required under this chapter, not exceeding ninety (90) days from the due date; provided, however, that any extension in excess of thirty (30) days shall be conditioned on payment of interest of one-half to one percent for each thirty (30) days or portion thereof of the amount of the tax from the date upon which the same became due until paid. If payment of any tax due under this chapter is not received by the treasurer within ten (10) days of the due date thereof as fixed in this chapter or as extended as above provided, there may be added to such tax a penalty of ten (10) percent of the amount of the tax. (Ord. 1 § 6, 1943)

3.04.070 Failure to pay--Penalty.

If any person shall fail or refuse to make any return required hereunder, the treasurer shall proceed in such manner as he or she may deem best to obtain facts and information on which to base his or her estimate of the amount of such tax; and to this end the treasurer or his or her duly appointed deputy may make examination of the books, records and papers of any such person and may take evidence on oath of any person relating to the subject of inquiry. The oath may be administered by the treasurer or his or her authorized deputy.

When the treasurer has procured such facts and information as he or she is able to obtain upon which to base the assessment of any tax payable by any person who has failed or refused to make a return, he or she shall proceed to determine and assess against such person the tax and penalties provided for by this chapter. To such assessment the treasurer may add a further penalty of not more than twenty-five (25) percent of the amount of the tax found by him or her to be due, which shall be in addition to all other penalties, and may add thereto interest at the rate of one percent per month of the amount of the tax, interest and added penalties for each thirty (30) days or portion thereof from the date upon which the tax became due as provided herein until paid, and shall notify such taxpayer by mail of the total amount of such tax, penalties and interest, and this total amount shall become due

and payable within thirty (30) days from the day of such notice, and if not paid within the time, the total amount shall bear interest of one percent for each thirty (30) days or fraction thereof from such due date until paid. (Ord. 1 § 7, 1943)

3.04.080 Petition for hearing--Appeal procedure.

Any person having been issued a notice of additional taxes, delinquent taxes, interest or penalties assessed by the treasurer, may within twenty (20) days after the issuance of the original notice of the amount thereof, petition the treasurer in writing [missing language] grant such hearing and fix the time and place thereof and notify the petitioner by mail. If no such petition be filed within such twenty (20) day period, the assessment covered by such notice shall become final.

If from any investigation the treasurer finds that a tax has been paid in excess of the amount due, the treasurer shall issue to the taxpayer a credit note of such excess amount, which credit note shall be assignable upon approval by the treasurer, and may be received by the treasurer from the holder thereof in lieu of cash for the payment of tax liability incurred hereunder by such holder and for no other purpose whatsoever.

Any person, except one who has failed to keep and preserve books and records as hereinafter provided, having paid any tax, interest or penalty hereunder, and feeling aggrieved by the amount thereof, may appeal to the superior court of the county within one year after the date of payment thereof, for the recovery of the amount of tax, penalty and interest alleged to have been illegally paid. The appeal shall be perfected by serving a copy of the notice of appeal upon the treasurer within the time herein provided and by filing the original thereof with proof of service with the clerk of the superior court for the county. Within ten (10) days after the filing of notice such appeal, the taxpayer shall file with the clerk of the court a surety bond payable to the county in the sum of two hundred dollars (\$200.00), conditioned to diligently prosecute the appeal and pay the county all costs that may be awarded to it. The trial in the court on the appeal shall be de novo and without the necessity of any pleading other than the notice of appeal. The burden shall rest upon the taxpayer to prove that the tax as paid by him or her is incorrect, either in whole or in part, and to establish the correct amount of the tax. In such proceeding the taxpayer shall be deemed the plaintiff, and the county the defendant; and both parties shall be entitled to subpoena and require the attendance of witnesses as in any other civil action, and to produce evidence that is competent and material to determine the correct amount of the tax. Either party shall be allowed to appeal to the Supreme Court of the state in the same manner as other civil actions are appealed to that court. It shall not be necessary for the taxpayer to protest the payment of any tax or to make any demand to have the same refunded or to petition the treasurer for a hearing in order to appeal to the courts, as herein provided. No court action or proceeding of any kind shall be maintained by the taxpayer to recover any tax paid or any part thereof, except as herein provided. (Ord. 1 § 8, 1943)

3.04.090 Administration.

The administration of this chapter shall be vested in and exercised by the treasurer who shall prescribe forms and rules of procedure in conformity with this chapter and for the determination of the taxable status of any person, for the making of returns and for the ascertainment, assessment and collection of taxes and penalties imposed hereunder. The treasurer shall make rules not inconsistent

with this chapter necessary in enforcing its provisions, which rules shall have the same force and effect as if specifically included herein unless declared invalid by the judgment of a court of record not appealed from. Such rules shall be on file in the office of the treasurer and shall become effective ten (10) days after the filing thereof, and shall be open to public inspection at all reasonable times. (Ord. 1 § 9, 1943)

3.04.100 Release of taxpayer information unlawful--Exceptions.

It is unlawful for the treasurer or any deputy, agent or employee thereof, or for any other person, to make known or reveal any facts or information contained in any return filed by any taxpayer pursuant to the provisions of this chapter or disclosed in any investigation or examination of the taxpayer's books or records made in connection with the administration of this chapter. The foregoing, however, shall not include:

A. Giving such facts or information in evidence in any court action involving tax imposed hereunder or involving any violation of the provisions of this chapter;

B. Giving such facts and information to the taxpayer or his or her duly authorized agent;

C. Publishing statistics so classified as to prevent the identification of particular returns or reports or items thereof;

D. Giving such facts or information, for official purposes only, to the board of county commissioners, the Tax Commission of the state of Washington, the Commissioner of Internal Revenue of the United States, the Department of Justice, the Army and Navy Department of the United States, or any authorized representative thereof. (Ord. 1 § 10, 1943)

3.04.110 Records to be kept.

It shall be the duty of every person liable for tax hereunder to keep and preserve for a period of two years such suitable records as may be necessary to determine the amount of any tax for which he or she may be liable under the provisions of this chapter, and such books and records shall be open for examination at any time by the treasurer or his or her duly authorized deputy. Any person who shall fail to comply with the requirements of this section shall be forever barred from questioning in any court action or proceeding the correctness of any assessment of taxes made by the treasurer and based upon any period for which such books and records have not been so kept and preserved. Except in case of fraud, the treasurer shall not assess against any taxpayer any tax that may have become payable under the provisions of this chapter and remained unpaid for more than three years. (Ord. 1 § 11, 1943)

3.04.120 Exceptions.

The provisions of this chapter shall not apply to:

A. Admissions to any place located within the corporate limits of any city or town in the county during the time that such city or town imposes a tax of similar nature upon the admission charge to any place within its corporate limits;

B. Any admission charge which is less than eleven cents (\$.11).
(Ord. 1 § 12, 1943)

3.04.130 Unlawful acts.

It is unlawful for any person to engage in the business of charging an admission to any place without having obtained a certificate of registration as provided herein; or to engage in such business after his or her certificate shall have been revoked by order of the treasurer; or to make any false or fraudulent return or false statement in any return with intent to defraud the county or evade the payment of the tax imposed by this chapter; or for any person to fail or refuse to permit the examination of any record by the treasurer or his or her deputy as provided by this chapter; or to willfully violate any other provision of this chapter. Any person violating any of the provisions of this section shall be guilty of a gross misdemeanor and punishable in the manner provided by law. In addition to foregoing penalties, any person who shall knowingly sign any false or fraudulent return or any return containing any false or fraudulent statement, with intent to defraud the county, shall be guilty of the offense of perjury in the second degree and, on conviction thereof, shall be punished in the manner provided by law. All penalties or punishments provided in this section shall be in addition to all other penalties provided in this chapter. (Ord. 1 § 13, 1943)

3.04.140 Use of funds.

The treasurer shall deposit the proceeds of the tax levied by this chapter in the county current expense fund. Moneys so deposited shall be deemed a county current expense fund tax receipt subject to budgeting and expenditure by the board of county commissioners in the manner provided by law for other current expense fund expenditures. (Ord. 1 § 14, 1943)

Chapter 3.08

GAMBLING TAX

Sections:

- 3.08.010 Declaration of policy.
- 3.08.020 Definitions.
- 3.08.030 Tax on bingo and raffles.
- 3.08.040 Tax on punch boards and pull-tabs.
- 3.08.050 Tax on amusement games.
- 3.08.060 Tax payments.
- 3.08.070 Tax records to be kept.
- 3.08.080 Over and under payment of tax.
- 3.08.090 Failure to make a return.
- 3.08.100 Appeal to board of county commissioners.
- 3.08.110 County treasurer to make rules.
- 3.08.120 False returns unlawful.
- 3.08.130 Tax amount.
- 3.08.140 Cities may adopt procedures.
- 3.08.150 Prorating taxes among municipalities.

3.08.160 Penalty for delinquent payments and late returns.

3.08.170 Violations--Penalties.

3.08.180 Construction.

3.08.190 Exemption.

3.08.010 Declaration of policy.

It is the policy of Grays Harbor County to authorize bingo, raffles, amusement games, pull-tabs, and punch boards as same are authorized and permitted by the laws of the state of Washington and rules and regulations promulgated by the Gambling Commission of the state of Washington. It is the further policy of Grays Harbor County to permit advertising of bingo, raffles, amusement games, pull-tabs, and punch boards. Nothing in this chapter contained shall be deemed authorize or permit activities or procedures prohibited by the laws of the state of Washington or prohibited by the rules and regulations of the Gambling Commission of the state of Washington. (Ord. 63 § 1, 1974)

3.08.020 Definitions.

As used in this chapter:

“Amusement game” means a game played for entertainment in which:

1. The contestant actively participates;
2. The outcome depends in a material degree upon the skill of the contestant;
3. Only merchandise prizes are awarded;
4. The outcome is not in the control of the operator;
5. The wagers are placed, the winners are determined, and a distribution of prizes or property is made in the presence of all persons placing wagers at such game;
6. The game is conducted by a bona fide charitable or nonprofit organization.

“Bingo” means a game in which prizes are awarded on the basis of designated numbers or symbols on a card conforming to numbers or symbols selected at random and in which no cards are sold except at the time and place of the game, when the game is conducted by a bona fide charitable or nonprofit organization which does not conduct or allow its premises to be used for conducting bingo on more than three occasions per week and which does not conduct bingo in any location which is used for conducting bingo on more than three occasions per week.

“Bona fide charitable or nonprofit organization” means any organization duly existing under the provisions of Chapters 24.12, 24.20, or 24.28 RCW, or any nonprofit corporation duly existing under the provisions of Chapter 24.03 RCW for charitable, benevolent, eleemosynary, educational, civil, patriotic, political, social, fraternal, athletic or agricultural purposes only, all of which in the opinion of the Gambling Commission of the state of Washington have been organized and are operated primarily for purposes other than the operation of gambling activities authorized under Chapter 218, Laws of 1973, 1st Extra Session, as the same now exists or may hereafter be amended.

“Gross revenue” or “income” is defined as the totalsum of money or value received from the particular activity before any deductions on account of operational and maintenance expenses, and without any deduction on account of capital outlay or costs of prizes, and without deduction for any other expense of any kind or nature.

“Person” means any individual, firm, partnership, association, corporation, company, or group of individuals working together for a common purpose or an organization of any kind.

“Raffle” means a game in which tickets bearing an individual number are sold for not more than twenty-five dollars (\$25.00) each and in which a prize or prizes are awarded on the basis of a drawing from the tickets by the person or persons conducting the game, when the game is conducted by a bona fide charitable or nonprofit organization, no person other than a bona fide member of the organization takes any part in the management or operation of the game, and no part of the proceeds thereof inure to the benefit of any person other than the organization conducting the game. (Ord. 286 § 1, 2001: Ord. 63 § 2, 1974)

3.08.030 Tax on bingo and raffles.

There is levied upon and shall be collected from and paid as hereinafter provided by every person conducting bingo and raffles as authorized by the laws of the state of Washington and permitted by this chapter, a tax in the amount of five percent of the gross revenues received from such bingo and raffles, less the amount paid for or as prizes. (Ord. 286 § 2, 2001: Ord. 69, 1974: Ord. 63 § 3, 1974)

3.08.040 Tax on punch boards and pull-tabs.

There is levied upon and shall be collected from and paid as hereinafter provided by every person utilizing punch boards and pull-tabs as authorized by the laws of the state of Washington and permitted by this chapter, a tax in the amount of two percent of the gross revenue of the business in which the punch boards and pull-tabs are displayed. (Ord. 286 § 3, 2001: Ord. 68, 1974: Ord. 63 § 4, 1974)

3.08.050 Tax on amusement games.

There is levied upon and shall be collected from and paid as hereinafter provided by every person conducting amusement games as authorized by the laws of the state of Washington and permitted by this chapter, a tax in the amount of two percent of the gross revenues received from such amusement games, less the amount paid for or as prizes. (Ord. 286 § 4, 2001: Ord. 63 § 3-A, 1974)

3.08.060 Tax payments.

Payment of tax imposed by this chapter shall be due and payable in quarterly installments and remittance therefore shall be made on or before the twenty-first day of the month next succeeding the end of the quarterly period in which the tax is accrued. The taxpayer shall swear or affirm that the information given on the tax return is full and true and correct and the taxpayer knows the same to be so. Tax return shall be filed within twenty-one (21) days after end of each quarter.

Tax returns and tax payments shall be filed and made with the Grays Harbor County treasurer. Whenever the total tax for which any person is liable under this chapter does not exceed the sum of five dollars (\$5.00) for any quarterly period, an annual return may be made if written request therefore is made to, and approval given by, the Grays Harbor County treasurer.

When every taxpayer commences to engage in business during any quarterly period, his or her first return or tax shall be based upon and cover the portion of the quarterly period during in which he or she is engaged in business.

The remittance of tax shall be made as herein provided and shall be accompanied by a return on a form provided and prescribed by the Grays Harbor County treasurer. (Ord. 63 § 5, 1974)

3.08.070 Tax records to be kept.

It shall be the duty of each person taxed pursuant to this chapter to keep and enter in a proper book or set of records an account which will accurately reflect the amount of gross revenue received from bingo, raffles, or amusement games, or the amount of gross revenue of the business in which punch boards and pull-tabs are displayed, whichever activity is taxable pursuant to this chapter. (Ord. 63 § 6, 1974)

3.08.080 Over and under payment of tax.

If the Grays Harbor County treasurer upon investigation or upon checking returns finds that the fee or tax paid on any tax return is more than the amount required, he or she shall refund the amount overpaid by the warrant upon the current expense fund. If the Grays Harbor County treasurer finds the fee or tax paid is less than required, he or she shall mail a statement to the person showing the balance due, and such person shall within three days, exclusive of Saturdays, Sundays and holidays, pay the amount shown thereon. All such taxes received shall be placed by the Grays Harbor County treasurer in the current expense fund. (Ord. 63 § 7, 1974)

3.08.090 Failure to make a return.

If any person fails, neglects or refuses to make his or her return as required herein, the Grays Harbor County treasurer is authorized to determine the amount of the tax payable, and by mail to notify such taxpayer of the amount so determined. The amount so fixed shall, upon such mailing, become the tax and be immediately due and payable. (Ord. 63 § 8, 1974)

3.08.100 Appeal to board of county commissioners.

Any person aggrieved by the amount of the tax found by the Grays Harbor County treasurer to be required under the provisions of this chapter, may appeal to the board of county commissioners of Grays Harbor County from such findings by filing a written notice of appeal with the clerk of the board of county commissioners within five days of the time such taxpayer has been given notice of the amount due. The board of county commissioners shall, as soon as practical, fix a time and place for hearing of such appeal, which shall not be more than three weeks after the filing of the notice of appeal, and shall cause a notice of the time and place thereof to be mailed to the appellant. At such hearing the taxpayer shall be entitled to be heard and to introduce evidence in his or her own behalf. The board of county commissioners shall thereupon ascertain the correct amount of the tax by resolution, and the Grays Harbor County treasurer shall immediately notify the appellant thereof by mail, which amount must be paid within three days after such notice is given.

The chair of the board of county commissioners may by subpoena require the attendance at such hearing of any person, and may also require any such person to produce any pertinent books and re-

cords. Any person served with such a subpoena shall appear at the time and place therein stated and produce the books and records required, if any, and shall testify truthfully under oath administered by the clerk of the board of county commissioners as to the truth of any matter required of him or her pertinent to the appeal and it is unlawful for any such person to fail to appear pursuant to such subpoena, and unlawful for any such person to fail or refuse to produce the required books and records and testify truthfully under oath. (Ord. 63 § 9, 1974)

3.08.110 County treasurer to make rules.

The Grays Harbor County treasurer shall have the power from time to time to adopt, publish and enforce rules and regulations not inconsistent with this chapter for the purpose of carrying out the provisions hereof, and it is unlawful to violate or fail to comply with any such rule or regulation. (Ord. 63 § 10, 1974)

3.08.120 False returns unlawful.

It is unlawful for any person liable to tax hereunder to fail or to refuse to make the returns as and when required or to pay the tax when due, or for any person to make a false or fraudulent return or any false statement or representation in, or in connection with any such return, or to aid or abet another in any attempt to evade payment of the tax, or any part thereof. (Ord. 63 § 11, 1974)

3.08.130 Tax amount.

The taxes levied in this chapter shall be in addition to any other license fee or tax imposed by Grays Harbor County or the state of Washington or any city within the state of Washington. (Ord. 63 § 12, 1974)

3.08.140 Cities may adopt procedures.

Nothing herein contained shall preclude any city or town from adopting its own ordinance setting forth procedures for taxing any gambling activity within its jurisdiction and providing when and how such taxes shall be paid; provided, the tax rates herein fixed shall be the rates for all cities and towns in Grays Harbor County, except the city of Aberdeen, a city of the first class. (Ord. 63 § 13, 1974)

3.08.150 Prorating taxes among municipalities.

Taxes on all bingo games and amusement games conducted in Grays Harbor County outside the corporate limits of cities and towns shall be paid to and returns therefore filed with the Grays Harbor County treasurer.

Taxes on the gross revenue of the business of establishments utilizing pull-tabs and/or punch boards shall be paid to Grays Harbor County treasurer on that portion of the gross revenue of the business derived from Grays Harbor County outside the corporate limits of cities and towns.

The tax percentage on raffles shall be applied to that portion of the tickets sold in Grays Harbor County outside the corporate limits of the cities or towns; provided, the tax return filed with the Grays Harbor County treasurer shall show: the price per ticket, the gross revenue derived from all

ticket sales, and the amount of revenue derived from sale of tickets in each city, town and county in the state of Washington in which any revenue from sale of tickets was derived. (Ord. 63 § 14, 1974)

3.08.160 Penalty for delinquent payments and late returns.

In addition to the taxes herein provided, the county treasurer shall collect from each taxpayer the sum of one dollar (\$1.00) for any tax return filed within ten (10) days after the date such return is due, and shall collect a penalty of five dollars (\$5.00) for each tax return filed more than ten (10) days after the date same was due. The filing of the tax return within thirty (30) days after due date and payment therewith of all taxes and penalties due shall relieve taxpayer from any criminal liability for failure to file the return when due and/or failure to pay tax when due. In addition to the foregoing penalties, the county treasurer shall collect an additional penalty of ten (10) percent of the amount of tax due for each month, or portion thereof, that the tax remains due and unpaid, commencing with the thirty-first day after due date of such tax. (Ord. 63 § 15, 1974)

3.08.170 Violations--Penalties.

Any person violating or failing to comply with any provisions of this chapter, or any lawful rule or regulation adopted by the Grays Harbor County treasurer pursuant hereto when such rule or regulation has been filed with the board of county commissioners of Grays Harbor County and placed in the minutes and published as a part of the minutes of such board of county commissioners, shall be guilty of a misdemeanor and upon conviction thereof shall be punished by a fine of not more than two hundred fifty dollars (\$250.00). In case of continuing violation or failure to comply, each day such violation or failure continues shall be considered a separate crime and shall be punished as such. (Ord. 63 § 16, 1974)

3.08.180 Construction.

This chapter shall be construed with the laws of the state of Washington, particularly Chapter 218, 1st Extra Session, Laws of 1973 as the same exists or may be amended, and the rules and regulations of the Gambling Commission of the state of Washington; in the event any of the terms of this chapter do not appear plain, definitions and usage contained in said Chapter 218 shall be deemed to apply. In the event any section or portion of this chapter should for any reason be held by a court of competent jurisdiction to be invalid, the remaining portions not so held to be invalid shall remain in full force and effect. Unless clearly provided otherwise in this chapter, no taxable activity provided for herein shall be excused from such tax for the reason that license from the State Gambling Commission either has not been obtained or is not required by state law. (Ord. 63 § 17, 1974)

3.08.190 Exemption.

No tax shall be imposed under this chapter for activities conducted upon the Grays Harbor County Fair Grounds at Elma, Washington, during the Grays Harbor County fair when such activities are conducted with prior arrangement with, and approval by, the Grays Harbor County fair board in accordance with financial arrangements made with such fair board; provided, nothing herein contained shall require the Grays Harbor County fair board to grant approval of any such activity nor shall the tax rates provided herein be deemed a limitation on the authority of the Grays Harbor

County fair board as to the amount such board may charge for the use of the fairgrounds facilities during the Grays Harbor County fair. (Ord. 63 § 18, 1974)

Chapter 3.12

LEASEHOLD EXCISE TAX

Sections:

- 3.12.010 Tax imposed.
- 3.12.020 Tax rate.
- 3.12.030 Credit for city or town tax.
- 3.12.040 Administration and collection.
- 3.12.050 Exemptions.
- 3.12.060 Inspection.
- 3.12.070 Contract for administration and collection.

3.12.010 Tax imposed.

There is levied and shall be collected a leasehold excise tax on and after January 1, 1976, upon the act or privilege of occupying or using public ly owned real or personal property within the county of Grays Harbor through a "leasehold interest" as defined by Section 2, Chapter 61, Laws of 1975-76, 2d Ex. Sess. (hereinafter referred to as "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. (Ord. 76 § 1, 1976)

3.12.020 Tax rate.

The rate of the tax imposed by Section 3.12.010, shall be six 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:

A. 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:

1. Any leasehold interest arising out of any lease of property covered by the provisions of RCW 28B.20.394; and

2. Any lease or agreement including options to renew which extends beyond January 1, 1985, as follows:

a. With respect to taxes due in calendar year 1976, a credit equal to eighty (80) percent of the tax produced by the above rate,

b. With respect to taxes due in calendar year 1977, a credit equal to sixty (60) percent of the tax produced by the above rate,

c. With respect to taxes due in calendar year 1978, a credit equal to forty (40) percent of the tax produced by the above rate,

d. With respect to taxes due in calendar year 1979, a credit equal to twenty (20) percent of the tax produced by the above rate,

B. With respect to a product lease (as defined by Section 2 of the State Act) a credit of thirty-three (33) percent of the tax produced by the above rate. (Ord. 76 § 2, 1976)

3.12.030 Credit for city or town tax.

There shall be allowed against the tax otherwise imposed by this chapter a credit for the full amount of any leasehold excise tax authorized by Section 4 of the State Act and imposed upon the same taxable event by any city or town. (Ord. 76 § 3, 1976)

3.12.040 Administration and collection.

The administration and collection of the tax imposed by this chapter shall be in accordance with the provisions of the State Act. (Ord. 76 § 4, 1976)

3.12.050 Exemptions.

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 3.12.010. (Ord. 76 § 5, 1976)

3.12.060 Inspection.

The county consents to the inspection of such records as are necessary to qualify the county for inspection of records of the Department of Revenue pursuant to RCW 82.32.330. (Ord. 76 § 6, 1976)

3.12.070 Contract for administration and collection.

The chair of the board of county commissioners of Grays Harbor County 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 3.12.010; provided, that the prosecuting attorney shall first approve the form and content of the contract. (Ord. 76 § 7, 1976)

Chapter 3.16

MOTOR VEHICLE EXCISE TAX

Sections:

3.16.010 Tax imposed.

3.16.020 Exemptions.

3.16.030 Schedule and basis.

3.16.040 Payment and collection.

3.16.050 Special fund created.

3.16.060 Transfers to transportation fund.

3.16.010 Tax imposed.

Pursuant to the authority of RCW 35.58.273 there is levied, fixed, and imposed a special excise tax in the annual amount of one percent of the fair market value of every motor vehicle as defined in RCW 35.58.272 owned by a resident of Grays Harbor County for the privilege of using such motor vehicle, provided that in no event shall the tax be less than one dollar (\$1.00) and, subject to the provisions of subsection (2) of RCW 82.44.150, the amount of such tax shall be as credited against the amount of the excise tax levied by the state under RCW 82.44.020. (Ord. 74 § 1, 1976)

3.16.020 Exemptions.

Any vehicle for which an excise tax is payable under RCW 82.44.030 and RCW 82.44.070 shall be exempt from the tax imposed by this chapter. (Ord. 74 § 2, 1976)

3.16.030 Schedule and basis.

The schedule and basis for the excise tax imposed by this chapter shall be as provided in RCW 82.44.040 and RCW 82.44.050. Penalties, receipts, abatements, refunds and all other similar matters relating to the tax shall be as provided in Chapter 82.44 RCW. (Ord. 74 § 3, 1976)

3.16.040 Payment and collection.

The excise tax imposed by this chapter shall be due and payable as set forth in RCW 82.44.060 and shall be collected and paid to the county as provided in RCW 35.58.276 through 35.58.279, inclusive. (Ord. 74 § 4, 1976)

3.16.050 Special fund created.

There is established a special fund in the county treasury to be designated "special motor vehicle excise tax fund for transit purposes." The county treasurer shall be the custodian of the fund. All taxes levied and collected under this chapter shall be credited to such fund and shall be used solely for the purpose of paying all or any part of the cost of acquiring, constructing, equipping, or operating a publicly owned mass transportation system, or contracting for the services thereof, or to pay or secure the payment of all or part of the principal of or interest on any general obligation bonds or revenue bonds issued for public transportation capital purposes and until withdrawn for use, the moneys accumulated in such fund may be invested by the treasurer in the manner authorized by law for the investment of such funds. (Ord. 74 § 5, 1976)

3.16.060 Transfers to transportation fund.

From time to time the board of county commissioners shall direct the county treasurer to transfer moneys in the special motor vehicle excise tax fund for transit purposes to the transportation fund from where such funds are to be disbursed and accounted for in the manner prescribed by RCW 36.57.060; provided, that such moneys shall be used solely for purposes authorized in Section 3.16.050. (Ord. 74 § 6, 1976)

Chapter 3.20

REAL ESTATE EXCISE TAX

Sections:

- 3.20.010 Definitions.
- 3.20.020 Tax levied.
- 3.20.030 Lien.
- 3.20.040 Enforcement of tax obligation.
- 3.20.050 Collection and payment.
- 3.20.060 Seller to furnish affidavit.
- 3.20.070 State rules to be administered when selling price not stated.
- 3.20.080 Mining property.
- 3.20.090 Sale of standing timber.
- 3.20.100 Treasurer to retain original affidavit.
- 3.20.110 Failure to furnish affidavit--Misdemeanor.
- 3.20.120 False statement--Penalty.
- 3.20.130 Payable when.
- 3.20.140 Use of funds.
- 3.20.150 Refund of excess payment.

3.20.010 Definitions.

As used in this chapter:

“Sale” shall have its ordinary meaning and shall include any conveyance, grant, assignment, quitclaim, or transfer of the ownership of or title to real property, including standing timber, or any estate or interest therein for a valuable consideration, and any contract for such conveyance, grant, assignment, quitclaim, or transfer, and any lease with an option to purchase real property subject to rules promulgated by the Washington State Department of Revenue, or other contract under which possession of the property is given to the purchaser, or any other person by his or her direction, which title is retained by the vendor as security for payment of the purchase price.

The term shall not include a transfer by gift, devise, or inheritance, a transfer or any leasehold interest other than of the type mentioned above, a cancellation or forfeiture of the vendee’s interest in a contract for the sale of real property, whether or not such contract contains a forfeiture clause, or deed in lieu of foreclosure of a mortgage or the assumption by a grantee of the balance owing on an obligation which is secured by a mortgage or deed in lieu of forfeiture of the vendee’s interest in a contract of sale where no consideration passes otherwise or the partition of property by tenants in common by agreement or as a result of a court decree, or any transfer, conveyance, or assignment of property or interest in property from one spouse to the other in accordance with the terms of a decree of divorce or in fulfillment of a property settlement agreement incident thereto, the assignment or other transfer of a vendor’s interest in a contract for the sale of real property, even though accompanied by a conveyance of the vendor’s interest in the real property involved, transfers by appropriation or decree in condemnation proceedings brought by the United States, the state or any political subdi-

vision thereof or a municipal corporation, a mortgage or other transfer of any interest in real property merely to secure a debt, or the assignment thereof, any transfer or conveyance made pursuant to an order of sale by the court in any mortgage or lien foreclosure proceeding or upon execution of a judgment, or deed in lieu of foreclosure to satisfy a mortgage, a conveyance to the federal housing administration or veterans administration, by an authorized mortgage made pursuant to a contract of insurance or guaranty with the federal housing administration or veterans administration, nor a transfer in compliance with the terms of any lease or contract upon which the tax as imposed by this chapter has been paid or where the lease or contract was entered into prior to the date this tax was first imposed, nor the sale of any grave or lot in an established cemetery, nor a sale by or to the United States, this state or any political subdivision thereof, or a municipal corporation of this state.

“Seller,” unless otherwise indicated by the context of this chapter, means any individual, receiver, assignee, trustee in bankruptcy, trust, estate, firm, co-partnership, joint venture, club, company, joint stock company, business trust, corporation, association, society, or any group of individuals acting as a unit, whether mutual, cooperative, fraternal, nonprofit or otherwise; but it shall not include the United States, the state of Washington, a political subdivision of the state of Washington, or a municipal corporation of this state.

“Selling price” means the consideration, including money or anything of value, paid or delivered or contracted to be paid or delivered in return for the transfer of the real property or estate or interest in real property, and shall include the amount of any lien, mortgage, contract, indebtedness, or other encumbrance, either given to secure the purchase price, or any part thereof, or remaining unpaid on such property at the time of sale.

The term shall not include the amount of any outstanding lien or encumbrance in favor of the United States; the state, or a municipal corporation for taxes, special benefits or improvements. (Ord. 34 § I, 1968)

3.20.020 Tax levied.

There is levied and there shall be collected by the treasurer on each sale of any real property situated in Grays Harbor County a tax equal to one percent of the selling price. (Ord. 34 § II, 1968)

3.20.030 Lien.

The tax herein provided for and any interest or penalties thereon shall be a specific lien upon each piece of real property sold from the time of sale until the tax shall have been paid, which lien may be enforced in the manner prescribed for the foreclosure of mortgages. (Ord. 34 § III, 1968)

3.20.040 Enforcement of tax obligation.

The tax levied under this chapter shall be the obligation of the seller and the county treasurer may, at his or her option, enforce the obligation through an action of debt against the seller or he or she may proceed in the manner prescribed for the foreclosure of mortgages. Resort to one course of enforcement shall not be an election not to pursue the other. (Ord. 34 § IV, 1968)

3.20.050 Collection and payment.

The tax hereby imposed shall be paid to and collected by the county treasurer who shall cause a stamp evidencing satisfaction of the lien to be affixed to the instrument of sale or conveyance prior to its recording. A receipt issued by the county treasurer for the payment of the tax imposed under this chapter shall be evidence of the satisfaction of the lien imposed hereunder and may be recorded in the manner prescribed for recording satisfaction of mortgages. No instrument of sale or conveyance evidencing a sale subject to the tax shall be accepted by the county auditor for filing or recording until the tax shall have been paid and the stamp affixed thereto; in case the tax is not due on the transfer, the instrument shall not be accepted until suitable notation of such fact has been made on the instrument by the treasurer. (Ord. 34 § V, 1968)

3.20.060 Seller to furnish affidavit.

It shall be the duty of the seller, within thirty (30) days after the date of sale, to furnish the treasurer, in quadruplicate, on forms to be supplied by the treasurer, an affidavit containing the full name and address of the seller, the full name and address of the purchaser, the description of the real property involved, the date of sale or other transfer, the nature of the transfer, and the sale price, which affidavit shall be subscribed and sworn to by the seller, buyer, or the agent of either, before a notary public, the treasurer, or his or her authorized deputy; provided, where the transaction involves the exchange in whole or in part of any real property or any estate or interest therein or any contract right thereto for any other real property or estate or interest therein or contract right thereto, there shall be filed by or on behalf of each grantor the above affidavit, which said affidavit shall state the fair market value of the property so exchanged, and a tax shall be levied and collected as to each transfer; provided further, that if the Washington State Department of Revenue requires reports contrary with or in addition to the requirement imposed by this section the requirements of the department shall supersede the requirements of this section to that extent. (Ord. 34 § VI, 1968)

3.20.070 State rules to be administered when selling price not stated.

In the case of any sale, where the selling price is not separately stated or ascertainable at the time of sale, including leases with option to purchase, rules of the Washington State Department of Revenue relating to ascertainment of the tax and security for payment of the tax shall be administered by appropriate officials. (Ord. 34 § VII, 1968)

3.20.080 Mining property.

Where the transaction involved constitutes a conditional sale of mining property in which the buyer has the right to terminate the contract at any time, and/or a lease and option to buy mining property in which the lessee-buyer has the right to terminate the lease and option at any time, the transaction shall be taxable at the time of execution only on the consideration received by the seller or lessor for execution of such contract; provided, that the tax due on any additional consideration paid by the buyer and received by the seller shall be paid to the county treasurer: (1) at the time of termination; or (2) at the time all of the transaction is completed except for the delivery of the deed to the buyer; or (3) at the time when the buyer unequivocally exercises an option to purchase the property, whichever of the three events occur first.

For the purpose of this chapter, the term “mining property” means property containing or believed to contain metallic minerals and sold or leased under terms which require the purchaser or lessor to conduct exploration or mining work thereon and for no other use; and the term “metallic minerals” shall not include clays, coal, sand and gravel, peat, gypsite, or stone, including limestone. (Ord. 34 § VIII, 1968)

3.20.090 Sale of standing timber.

Where the transaction involved constitutes a sale of standing timber under this chapter and the selling price is stated in such conveyance as being determinable in the future on the basis of footage removed or on a stumpage basis, it shall be the duty of the seller to execute and file with the county treasurer the foregoing affidavit, stating, in addition to the other requirements, the legal description of the real property on which such standing timber is located and an estimate, to the best of his or her knowledge, of the selling price ultimately to be received and shall pay to the county treasurer under this chapter a sum equal to one percent of such estimated selling price, which sum shall not be credited by the treasurer to the school fund but shall be retained in a separate account. On the expiration date of such timber contract, if not extended, or at the time cutting and removal is completed, whichever is earlier, it shall be the duty of the seller to execute and file with the county treasurer an additional affidavit in the above form setting price actually paid. In the event such amount results in a tax greater than the sum theretofore paid on the estimate, the seller shall pay such additional amount to the county treasurer who shall thereupon place this amount, together with the sum originally deposited, to the credit of the school fund in the usual manner. In the event such amount be less than the original estimate, the treasurer is directed to refund the excess payment to the taxpayer and credit the balance to the school fund as above. (Ord. 34 § IX, 1968)

3.20.100 Treasurer to retain original affidavit.

The treasurer shall retain and file the original of such affidavit and shall furnish one copy to the county assessor. (Ord. 34 § X, 1968)

3.20.110 Failure to furnish affidavit--Misdemeanor.

Failure to furnish such affidavit to the treasurer within thirty (30) days after sale shall be a misdemeanor and, upon conviction thereof, the seller shall be fined not less than ten dollars (\$10.00) nor more than fifty dollars (\$50.00). (Ord. 34 § XI, 1968)

3.20.120 False statement--Penalty.

Any person knowingly swearing falsely to any statement of any material matter in such affidavit shall, upon conviction thereof, in addition to any penalty imposed by the law of the state of Washington be fined not less than one hundred dollars (\$100.00) nor more than five hundred dollars (\$500.00). (Ord. 34 § XII, 1968)

3.20.130 Payable when.

The tax imposed hereunder shall become due and payable immediately at the time of sale and, if not so paid within thirty (30) days thereafter, shall bear interest at the rate of one percent per month from date of sale. (Ord. 34 § XIII, 1968)

3.20.140 Use of funds.

The proceeds of the tax imposed hereunder shall be credited to the county school fund monthly and shall be used exclusively for the support of the common schools; provided, that one percent of the proceeds of this tax, or whatever maximum authorized in RCW 28.45, shall be credited to the county current expense fund, out of which all cost and expense of administering this chapter, including cost of printing stamps and forms of affidavits and receipts and other forms which may be necessary, shall be paid. (Ord. 34 § XIV, 1968)

3.20.150 Refund of excess payment.

If, upon written application by a taxpayer to the treasurer for a refund hereunder, or upon examination of the records by the treasurer without such application, it appears that within one year preceding such application or examination a tax has been hereunder in excess of the amount actually due or upon a sale or other transfer herein declared to be exempt from tax hereunder, such excess amount or improper payment shall be refunded by the treasurer to the taxpayer. No refund shall be made with respect to any payment more than one year before the date of application or examination. (Ord. 34 § XV, 1968)

Chapter 3.24

ADDITIONAL REAL ESTATE EXCISE TAX

Sections:

- 3.24.010 Tax imposed.
- 3.24.020 Collection.
- 3.24.030 Administration and interpretation.
- 3.24.040 Due date and delinquent interest.
- 3.24.050 Lien, foreclosure and enforcement.
- 3.24.060 Deposit in use of proceeds.
- 3.24.070 Notation of payment or exemption before recording.
- 3.24.080 Excessive and improper payment.

3.24.010 Tax imposed.

There is imposed a tax of one-quarter of one percent of the selling price on each sale of real property located in the unincorporated area of Grays Harbor County, as authorized by RCW 82.46.010(1). This tax is in addition to and separate from the tax imposed by RCW 82.45 and Chapter 3.20 of this code. (Ord. 122 § I, 1986)

3.24.020 Collection.

The tax imposed by this chapter shall be collected by the Grays Harbor County treasurer in the same manner, on the same transactions, and from the same persons as the tax imposed by RCW 82.45. (Ord. 122 § II, 1986)

3.24.030 Administration and interpretation.

The taxes imposed by this chapter shall comply with all applicable rules, regulations, laws, and court decisions regarding real estate excise taxes imposed by the state under RCW 82.45. The provisions of RCW 82.45 and WAC 458.61, to the extent they are not inconsistent with this chapter, shall apply as though fully set forth herein. (Ord. 122 § III, 1986)

3.24.040 Due date and delinquent interest.

The tax imposed by this chapter shall become due and payable immediately at the time of sale, and if not paid within thirty (30) days thereafter, shall bear interest at the rate of one percent per month from the time of sale until the date of payment. (Ord. 122 § IV, 1986)

3.24.050 Lien, foreclosure and enforcement.

The taxes imposed by this chapter and any interest or penalty thereon are a specific lien in favor of Grays Harbor County upon each piece of real property sold from the time of sale until the tax is paid, which lien may be enforced in the manner prescribed for the foreclosure of mortgages. The taxes imposed herein, if not paid when due, may also be enforced through an action of debt against the seller. Resort of one course of enforcement is not an election not to pursue the other. (Ord. 122 § V, 1986)

3.24.060 Deposit in use of proceeds.

A. The county treasurer shall place one percent of the proceeds of the tax imposed by this chapter in the county's current expense fund to defray costs of collection.

B. The remaining proceeds from the tax imposed by this chapter shall be placed in the Grays Harbor County capital improvement fund to be used for local improvements, including but not limited to those listed in RCW 35.43.040.

C. This section shall not limit the existing authority of this county to impose special assessments on property benefited thereby in the manner prescribed by law. (Ord. 122 § VI, 1986)

3.24.070 Notation of payment or exemption before recording.

The county treasurer shall cause a stamp evidencing satisfaction of the lien to be affixed to the instrument of sale or convey it prior to its recording or to the real estate tax affidavit in the case of used mobile home sales. A receipt issued by the county treasurer for payment of the tax imposed by this chapter shall be evidence of the satisfaction of the lien imposed in Section 3.24.050 and may be recorded in the manner prescribed for recording satisfactions of mortgages. No instrument of sale or conveyance evidencing a sale subject to the tax may be accepted by the county auditor for filing or recording until the tax is paid and the stamp affixed thereto. In case the tax is not due on the transfer,

the instrument should not be accepted until suitable notation of this fact is made on the instrument by the county treasurer. (Ord. 122 § VII, 1986)

3.24.080 Excessive and improper payment.

If, upon written application by a taxpayer to the county treasurer for a refund, it appears a tax had been paid in excess of the amount actually due or upon a sale or other transfer declared to be exempt, such excess amount or improper payment shall be refunded by the county treasurer to the taxpayer. (Ord. 122 § VIII, 1986)

Chapter 3.28

SALES AND USE TAX

Article I

Generally

Sections:

- 3.28.010 Tax imposed.
- 3.28.020 Rate.
- 3.28.030 Administration and collection.
- 3.28.040 Credit provision.
- 3.28.050 Consent to records inspection.
- 3.28.060 Contract for administration authorized.
- 3.28.070 Violation--Penalty.

Article II

Sales and Use Tax for Public Facilities Financing

Sections:

- 3.28.080 Imposition of tax.
- 3.28.090 Additional tax.
- 3.28.100 Administration and collection.
- 3.28.110 Eligibility.

Article I

Generally

3.28.010 Tax imposed.

There is imposed a sale 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 county of Grays Harbor. 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. (Ord. 44 § I, 1970)

3.28.020 Rate.

The rate of tax imposed by Section 3.28.010 shall be one-half of one percent of the selling price or the value of the article used, as the case may be. (Ord. 44 § II, 1970)

3.28.030 Administration and collection.

Administration and collection of the tax imposed by this chapter shall be in accordance with the provisions of Section 6, Chapter 94, Laws of 1970, First Extraordinary Session. (Ord. 44 § III, 1970)

3.28.040 Credit provision.

There shall be allowed against the tax imposed by this chapter a credit for the full amount of any city sales or use tax imposed upon the same taxable event, as defined in Section 3, Chapter 94, Laws of 1970, First Extraordinary Session, upon which a tax is imposed by this chapter. (Ord. 44 § IV, 1970)

3.28.050 Consent to records inspection.

Grays Harbor County consents to the inspection of such records as are necessary to qualify the county for its inspection of the records of the Department of Revenue, pursuant to RCW 82.32.330. (Ord. 44 § V, 1970)

3.28.060 Contract for administration authorized.

The chair of the board of county commissioners of Grays Harbor County is authorized to execute a contract, on behalf of Grays Harbor County, with the Department of Revenue, for administration of the tax on the standard form of such contract provided by the Department of Revenue. (Ord. 44 § VI, 1970)

3.28.070 Violation--Penalty.

Any seller who fails or refuses to collect the tax as required, with 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. 44 § VII, 1970)

Article II

Sales and Use Tax for Public Facilities Financing

3.28.080 Imposition of tax.

The rate of the sales and use tax imposed shall be .09 percent. (Ord. 364 § 1, 2007: Ord. 256, 1999: Ord. 237 § I, 1997)

3.28.090 Additional tax.

The tax set forth herein shall be collected in addition to any license fee or any other tax imposed or levied pursuant to law or any other ordinance of Grays Harbor County, and is deducted from the amount of tax currently paid to the state of Washington. (Ord. 237 § II, 1997)

3.28.100 Administration and collection.

The tax levy herein shall be collected by the Department of Revenue pursuant to SSB 5740, as amended. The Department is empowered and authorized on behalf of Grays Harbor County to prescribe such special forms and reporting procedures that the Department may deem necessary to fulfill its responsibilities pursuant to this chapter and SSB 5740. (Ord. 237 § III, 1997)

3.28.110 Eligibility.

The county is eligible under SSB 5740 for credit of this tax due to levels of unemployment that are significantly higher than the Washington State average. The county's eligibility under SSB 5740 shall be evaluated on a yearly basis to determine whether it meets the eligibility requirements of SSB 5740. (Ord. 237 § IV, 1997)

Chapter 3.32

SALES AND USE TAX FOR PUBLIC TRANSPORTATION

Sections:

3.32.010 Tax imposed.

3.32.020 Rate of tax.

3.32.030 Definitions.

3.32.040 Tax imposed additional to others.

3.32.050 Special fund.

3.32.060 Administration and collection.

3.32.070 Inspection of records.

3.32.080 Violation--Penalty.

3.32.010 Tax imposed.

Pursuant to the authority vetoed in Grays Harbor County by Section 10, Chapter 167, Laws of 1974, 3rd Ex. Sess., and for the sole purpose of providing funds for the operation, maintenance or capital needs of the Grays Harbor County transportation authority, a retail sales and use tax is hereby levied, fixed and imposed upon the occurrence of taxable events within Grays Harbor County. The tax shall be imposed upon and collected from those persons from whom the state sales or state use tax is collected pursuant to RCW 82.09 and RCW 82.12, and shall be so collected upon the occurrence of any taxable events, as defined therein, within Grays Harbor County, commencing upon the effective date of this chapter. (Ord. 72 § 1, 1975)

3.32.020 Rate of tax.

The rate of the tax imposed by Section 3.32.010 shall be three-tenths 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). (Ord. 72 § 2, 1975)

3.32.030 Definitions.

The definitions now contained in RCW 82.08.010, and RCW 82.12.010 and subsequent amendments thereto are adopted as the definitions for the tax levied herein. (Ord. 72 § 3, 1975)

3.32.040 Tax imposed additional to others.

The tax herein levied and imposed shall be additional to any tax or license fee imposed or levied under any law, including RCW 82.14.030, or any other ordinance of Grays Harbor County. (Ord. 72 § 4, 1975)

3.32.050 Special fund.

The proceeds of the tax levied and imposed herein shall be deposited in the transportation fund established by the Grays Harbor County transportation authority pursuant to Section 6, Chapter 167, Laws of 1974, 3rd Ex. Sess. (Ord. 72 § 5, 1975)

3.32.060 Administration and collection.

For the purposes of the tax levied and imposed herein:

A. The Department of Revenue of the state of Washington is designated as the agent of Grays Harbor County for the purpose of collection and administration, other than criminal prosecutions.

B. The administrative provisions of RCW 82.03, 82.08, 82.12, 82.32, and said Department's rules and regulations promulgated pursuant to RCW 82.08.060 and RCW 82.32.300 as the same exist or are hereafter amended, are adopted and shall apply with respect to administration and collection by the Department.

C. All rules and regulations now in existence or hereafter adopted by the Department of Revenue in accordance with the State Administrative Procedure Act, to facilitate the administration and collection of this tax are adopted.

D. The Department is empowered, on behalf of Grays Harbor County to prescribe such special forms and reporting procedures as the Department may deem necessary. (Ord. 72 § 6, 1975)

3.32.070 Inspection of records.

The county consents to the inspection of its records insofar as necessary to qualify the county for inspection of the records of the Department of Revenue, pursuant to RCW 82.32.330. (Ord. 72 § 7, 1975)

3.32.080 Violation--Penalty.

Any persons violating or failing to comply with any of the provisions of this chapter or any lawful rule or regulation adopted thereto shall be guilty of a misdemeanor and, upon conviction thereof, shall be punished by a fine of a sum not to exceed two hundred fifty dollars (\$250.00). Each day a violation will be considered a separate offense. (Ord. 72 § 8, 1975)

SALES AND USE TAX FOR CRIMINAL JUSTICE FUNDING

Sections:

3.36.010 Tax imposed.

3.36.020 Rate of tax.

3.36.030 Use of funds.

3.36.040 Administration and collection.

3.36.050 Repeal by referendum.

3.36.060 Violation--Penalty.

3.36.010 Tax imposed.

There is imposed a sales or use tax, as the case may be, upon every taxable event, as defined by RCW 82.14.020, occurring within the county of Grays Harbor. The tax shall be imposed upon and collected from those persons from whom the State Sales or Use Tax is collected pursuant to Chapter 82.08 RCW and Chapter 82.12 RCW.

The tax herein levied and imposed shall be additional to any tax imposed or levied under any law or ordinance. (Ord. 178 § 1, 1993)

3.36.020 Rate of tax.

The rate of the tax imposed by this chapter shall be one-tenth 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). (Ord. 178 § 2, 1993)

3.36.030 Use of funds.

Moneys received from the tax imposed herein shall be expended exclusively for criminal justice purposes and shall not be used to replace or supplant existing funding. "Criminal justice purposes" are defined as activities that substantially assist the criminal justice system, which includes domestic violence services such as those provided by domestic violence programs, community advocates, and legal advocates as defined in RCW 70.123.020. For the purposes of this section the term "existing funding" is defined as calendar year 1989 actual operating expenditures for criminal justice purposes. (Ord. 178 § 3, 1993)

3.36.040 Administration and collection.

A. The tax levied and imposed herein shall be administered and collected pursuant to the provisions of Chapters 82.03, 82.08, 82.12, 82.14, and 82.32 RCW, and the rules and regulations promulgated by the Department of Revenue pursuant to their authority under those chapters as the same exists or are hereafter amended, and the same are adopted and shall apply with respect to the administration and collection of this tax.

B. The Department of Revenue of the state of Washington is authorized as provided in RCW 82.14.050 to collect and administer of the tax imposed herein.

C. The chair of the board of county commissioners of Grays Harbor County is authorized to execute a contract, on behalf of Grays Harbor County, with the Department of Revenue for the ad-

ministration and collection of the tax upon the standard form of such contract as provided by the Department of Revenue.

D. The Department of Revenue is empowered, on behalf of Grays Harbor County to prescribe such special forms and reporting procedures in the administration and collection of the tax imposed herein as the department may deem necessary. (Ord. 178 § 4, 1993)

3.36.050 Repeal by referendum.

The tax imposed herein is subject to repeal by referendum pursuant to RCW 82.14.036. The referendum procedure must be initiated by the filing of a referendum petition to repeal the tax imposed herein with the Grays Harbor county auditor within seven days of the passage of the ordinance codified in this chapter. (Ord. 178 § 5, 1993)

3.36.060 Violation--Penalty.

Any person violating or failing to comply with any of the provisions of this chapter or any rule or regulation adopted hereunder or by reference herein shall be guilty of a misdemeanor. (Ord. 178 § 6, 1993)

Chapter 3.40

ADDITIONAL SALES AND USE TAX

Sections:

3.40.010 Tax imposed.

3.40.020 Tax rate.

3.40.030 Administration and collection of tax.

3.40.040 Credit provision.

3.40.050 Consent to inspection of records.

3.40.060 Contract for administration authorized.

3.40.070 Violation--Penalty.

3.40.080 Filing officer.

3.40.010 Tax imposed.

There is levied a sales and use tax, as the case may be, as authorized by laws of 1982, First Executive Session, Chapter 49, Section 17(2), and RCW 82.14.030(2), upon every taxable event, as therein provided, occurring within Grays Harbor County. A 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 of the revised code of Washington.

The sales and use tax imposed under this chapter shall be in addition to that sales and use tax imposed under Grays Harbor County Ordinance No. 44 (see Chapter 3.28), as authorized by RCW 82.14.030(1). (Ord. 127 § I, 1987)

3.40.020 Tax rate.

The rate of the tax imposed by Section 3.40.010 shall be five-tenths of one percent of the selling price, in the case of the sales tax, or value of the article used, in the case of the use tax.

Provided, however, that if the sales or use tax imposed under this chapter is equal to or greater than the rate imposed under RCW 82.14.030(2) by any city within the county, the county shall receive fifteen (15) percent of the city tax collected in lieu of the tax imposed under Section 3.40.010.

Provided further, that if the rate provided in this chapter, now or as hereafter amended, is less than the rate imposed under RCW 82.14.030(2) by any city within the county, the county shall receive that amount of revenue from such city tax collected equal to fifteen (15) percent of the rate of tax imposed by the county under this chapter. (Ord. 127 § II, 1987)

3.40.030 Administration and collection of tax.

The administration and collection of the tax imposed by this chapter shall be in accordance with the provisions of RCW 82.14.050. (Ord. 127 § III, 1987)

3.40.040 Credit provision.

There shall be allowed against the tax imposed by this chapter a credit for the full amount of any city sales or use tax imposed under RCW 82.14.030(2) upon the same taxable event, up to the amount of tax imposed by the county hereunder. (Ord. 127 § IV, 1987)

3.40.050 Consent to inspection of records.

Grays Harbor County consents to the inspection of such records as are necessary to qualify the county for inspection of records of the Department of Revenue, pursuant to RCW 82.32.330. (Ord. 127 § V, 1987)

3.40.060 Contract for administration authorized.

The chair of the board of county commissioners for Grays Harbor County is authorized to enter into a contract with the Department of Revenue for the administration of this tax. (Ord. 127 § VI, 1987)

3.40.070 Violation--Penalty.

Any seller who knowingly fails or refuses to collect the tax imposed by this chapter as required by its provisions shall be guilty of a misdemeanor. (Ord. 127 § VII, 1987)

3.40.080 Filing officer.

The Grays Harbor County auditor is designated as the filing officer and shall fulfill the duties and responsibilities set out in RCW 82.14.036. (Ord. 127 § VIII, 1987)

Chapter 3.44

TIMBER HARVESTING EXCISE TAX

Sections:

- 3.44.010 Tax imposed.
- 3.44.020 Rate.
- 3.44.030 Administration and collection.
- 3.44.040 Timber tax account.
- 3.44.050 Contract for administration authorized.
- 3.44.060 Consent to inspect records.

3.44.010 Tax imposed.

There is imposed and shall be collected, on and after January 1, 2005, an excise tax on every person in the county engaging in business as a harvester as defined by RCW 84.33.035. 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 RCW 84.33.086. (Ord. 328 § 1, 2005; Ord. 114 § 1, 1984)

3.44.020 Determination of tax rate.

A. The tax shall be equal to the stumpage value of the timber, as defined in RCW 84.33.035, harvested from privately owned land within the county, multiplied by a rate of four percent, and harvested from publicly owned land within the county, multiplied by the following rates:

1. For timber harvested January 1, 2005, through December 31, 2005, 1.2 percent:
2. For timber harvested January 1, 2006, through December 31, 2006, 1.5 percent:
3. For timber harvested January 1, 2007, through December 31, 2007, 1.3 percent:
4. For timber harvested January 1, 2008, through December 31, 2008, 2.1 percent:
5. For timber harvested January 1, 2009, through December 31, 2009, 2.4 percent;
6. For timber harvested January 1, 2010, through December 31, 2010, 2.7 percent:
7. For timber harvested January 1, 2011, through December 31, 2011, 3.1 percent:
8. For timber harvested January 1, 2012, through December 31, 2012, 3.4 percent:
9. For timber harvested January 1, 2013, through December 31, 2013, 3.7 percent:
10. For timber harvested January 1, 2014, and thereafter, 4.0 percent.

B. Any harvester, as defined in RCW 84.33.035, incurring less than fifty dollars (\$50.00) tax liability in any calendar quarter, is excused from the payment of the tax imposed by Section 3.44.010, but may be required by the Department of Revenue to file a return even though no tax may be due. (Ord. 328 § 2, 2005; Ord. 114 § 2, 1984)

3.44.030 Administration and collection.

The administration and collection of the tax imposed by this chapter shall be in accordance with the provisions of RCW Chapter 84.33 and all sections of RCW Chapter 82.32 (as now existing or hereafter amended), except RCW 82.32.045 and 82.32.270, shall apply with reference to the taxes imposed under this chapter. (Ord. 328 § 3, 2005; Ord. 114 § 3, 1984)

3.44.040 Timber tax account.

There is created a county timber tax account for deposit of moneys distributed to the county, as provided by RCW 84.33.081(1). (Ord. 328 § 4, 2005: Ord. 114 § 4, 1984)

3.44.050 Contract for administration authorized.

The county is authorized to contract with the Department of Revenue (prior to the effective date of the ordinance codified in this chapter) for the administration and collection of the tax imposed by Section 3.44.010 and to provide in such agreement for payment of the costs of collection and administration incurred by the Department of Revenue as directed by RCW 84.33.081. The prosecuting attorney of the county shall first approve the form and content of the contract. (Ord. 328 § 5, 2005: Ord. 114 § 5, 1984)

3.44.060 Consent to inspect records.

The county agrees to give to the Department of Revenue such facts and information and to permit the Department to inspect its records in connection with the imposition, collection and administration of the tax imposed by Section 3.44.010 as may be necessary to permit the county to obtain facts and information from, and inspect the records of, the Department of Revenue to facilitate the administration of the tax and insure the correct distribution of its proceeds as provided by RCW Chapter 84.33. (Ord. 328 § 6, 2005: Ord. 114 § 6, 1984)

Chapter 3.48

TRANSIENT OCCUPANCY TAX

Sections:

3.48.010 Imposition of tax.

3.48.020 Definitions.

3.48.030 Additional tax.

3.48.040 Administration and collection.

3.48.050 Duty of seller.

3.48.060 Tax credit.

3.48.070 Violation--Penalty.

3.48.080 Special fund.

3.48.090 Emergency lodging.

3.48.010 Imposition of tax.

There is levied, a special excise tax of three percent on the sale of or charge made for the furnishing of lodging by a hotel, rooming house, tourist court, motel or trailer camp, and the granting of any similar license to use real property, as distinguished from the renting or leasing of real property. For the purpose of this tax, it shall be presumed that the occupancy of real property for a continuous period of one month or more constitutes a rental or lease of real property and not a mere license to use or to enjoy the same. (Ord. 248 § I, 1998)

3.48.020 Definitions.

The definitions of “selling price”, “seller”, “buyer”, “consumer” and all other definitions as are now contained in RCW 82.08.010, and any subsequent amendments thereto, are adopted and incorporated by reference herein. (Ord. 248 § II, 1998)

3.48.030 Additional tax.

The tax herein levied shall be in addition to any license fee or any other tax imposed or levied pursuant to law or any other ordinance of Grays Harbor County. (Ord. 248 § III, 1998)

3.48.040 Administration and collection.

A. The tax levy herein shall be collected by the Department of Revenue pursuant to RCW 67.28.200 and the Department of Revenue of the state of Washington is authorized to collect and administer the tax imposed on behalf of Grays Harbor County.

B. The administrative provisions contained in RCW 82.08.050 through RCW 82.08.060 and RCW 82.31, and any subsequent 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 administration and collection of the special excise taxes are authorized under RCW 67.28 et seq.

D. The Department is empowered and authorized on behalf of Grays Harbor County to prescribe such special forms and reporting procedures that the Department may deem necessary to fulfill its responsibilities pursuant to this chapter and RCW 67.28 et seq. (Ord. 248 § IV, 1998)

3.48.050 Duty of seller.

Any seller who is required to collect a tax under this chapter shall pay over such tax to the county through the Washington State Department of Revenue pursuant to RCW 67.28 et seq., and as amended. (Ord. 248 § V, 1998)

3.48.060 Tax credit.

In the event that a tax is levied by a city authorized to levy this special excise tax pursuant to RCW 67.28, et seq., as amended, and RCW 67.28 et seq., as amended, provides that the city’s tax shall be a credit against the amount levied herein, the city tax shall be a credit against the amount levied herein, however, such amount shall not exceed three percent of the applicable sale or charge. (Ord. 248 § VI, 1998)

3.48.070 Violation--Penalty.

Any person violating or failing to comply with any of the provisions of this chapter or any other lawful rule or regulation adopted thereto, shall be guilty of a misdemeanor and, upon conviction thereof, shall be punished by a fine of a sum not to exceed two hundred fifty dollars (\$250.00). Each day of violation shall be considered a separate offense. (Ord. 248 § VII, 1998)

3.48.080 Special fund.

There is created a tourism sub-fund 112-000-100 within the existing 112 stadium fund in the treasury of Grays Harbor County. All taxes collected pursuant to this chapter shall be placed in such special fund to be used by Grays Harbor County for the purposes set forth in RCW 67.28 et seq. Until withdrawn for use, the moneys accumulated in such fund or funds may be invested in interest bearing securities by the county treasurer in any manner authorized by law. (Ord. 248 § IX, 1998)

3.48.090 Emergency lodging.

The taxes levied pursuant to this chapter shall not apply to emergency lodging provided for homeless persons for a period of less than thirty (30) consecutive days under a shelter voucher program administered by an eligible organization. For the purposes of this exemption, an eligible organization includes only cities, towns and counties, or their respective agencies and groups authorized by such entities or agencies to provide emergency food to shelter services. (Ord. 248 § X, 1998)

Chapter 3.52

9-1-1 SYSTEM EXCISE TAX

Sections:

- 3.52.010 Definitions.
- 3.52.020 Tax imposed.
- 3.52.030 Effective date of tax.
- 3.52.040 Use of proceeds.
- 3.52.050 Notification.
- 3.52.060 Order of refund.
- 3.52.070 Collection.
- 3.52.080 Record keeping.
- 3.52.090 Disbursement of costs.
- 3.52.100 Failure to make timely payment by service company.
- 3.52.110 Taxes, penalties and fees constitute debt to county.
- 3.52.120 Tax additional to others.
- 3.52.130 Failure to make timely payment--Payment by user.
- 3.52.140 Exemptions.

3.52.010 Definitions.

The definitions contained in amended RCW 82.14B.020 and 1991 c. 54 s. 10 of the terms “emergency services communication system”, “enhanced 9-1-1 telephone system”, “switched access line” and “local exchange company” are adopted by reference for the purpose of this chapter.

A. “Collection month” means the calendar month that the telephone company bills the radio access line service user.

B. “Radio access line” means the telephone number assigned to or used by an end user for two way local wireless voice service available to the public for hire from a radio communications service

company. "Radio access line" includes, but is not limited to, radio-telephone communications lines used in cellular telephone service, personal communications services and network radio access lines, or their functional and competitive equivalent. Radio access lines do not include lines that provide access to one-way signaling only for data transmission, or to nonlocal radio access line service, such as wireless roaming service, or to a private telecommunication system.

C. "Radio communications service company" and "private telecommunications system" have the meaning ascribed to them in RCW 80.04.010 except that "radio communications service company" does not include radio paging providers. It does include those persons or entities that provide commercial mobile radio services, as defined by 47 U.S.C. Sec. 332(d)(1) and both facilities-based and nonfacilities-based resellers. (Ord. 296 § 1, 2002; Ord. 197 § 1, 1994)

3.52.020 Tax imposed.

In accordance with the provisions of RCW 82.14B.030, as amended, there is imposed and levied an excise tax in the amount of fifty (50) cents per month on each radio access line, whose place of primary use is located in Grays Harbor County. The amount of the tax shall be uniform for each radio access line. The tax shall be imposed on any radio access line user having use of the radio access line at the time of billing by a radio access line service company, except for those radio access line users specifically exempted by this chapter. (Ord. 296 § 2, 2002; Ord. 197 § 2, 1994)

3.52.030 Effective date of tax.

A. This tax shall be imposed on October 1, 1994 and shall be included in the billing for the month of October by the radio access line service company.

B. The effective date of the adjusted excise tax on the use of radio access lines to fifty (50) cents shall be January 1, 2003. Radio communications service companies shall continue to collect the twenty-five (25) cent excise tax imposed as of October 1, 1994 through December 31, 2002. The effective date of the additional twenty-five (25) cent increase shall then become effective January 1, 2003. Notice of the tax shall be provided by the county to all radio communications service companies in the county at least sixty (60) days in advance of the date on which the first payment is due. (Ord. 296 § 3, 2002; Ord. 197 § 3, 1994)

3.52.040 Use of proceeds.

The proceeds of any tax collected under this chapter shall be used only for the countywide enhanced 911 emergency dispatch system. (Ord. 296 § 4, 2002; Ord. 197 § 4, 1994)

3.52.050 Notification.

The director of Grays Harbor communications is directed to provide notice of the tax imposed by this chapter to each service company providing radio access line services in Grays Harbor County at least sixty (60) days prior to the effective date of the tax. (Ord. 197 § 5, 1994)

3.52.060 Order of refund.

A. In the event this tax or any portion thereof imposed by this chapter is ordered to be refunded by final judgment of a court of record, the county shall, upon presentation of a certified copy of the

final judgment, pay to each radio communications service company the portion of the ordered refund attributable to tax collected by the company, in trust for the benefit of users from whom the tax was collected.

B. Each radio communications service company is required to promptly remit, to each user who paid the tax for which the refund was ordered, their duly allotted portion of the refund held in trust.

C. To the extent users entitled to a refund cannot be identified or located by the radio access line service company, the service company with exercise of due diligence within three months of the date the refund is received in trust by the service company, the radio access line service company shall return the undistributed trust funds and accumulations to the county, together with the last known name and address of each person entitled thereto, and the portion to which each is entitled. (Ord. 197 § 6, 1994)

3.52.070 Collection.

A. Collection of this tax shall be made by the radio communications service companies providing the radio access line. The service company shall state the amount of the tax separately on the billing statement which is sent to the user.

B. Remittance of the amount due by the service company to Grays Harbor County treasurer shall be accompanied by the list of users who have not paid the tax to the service company and by a sworn statement, by a duly authorized service company representative, that the information contained in the return is true, accurate and complete.

C. The radio access line service company shall pay the tax to the Grays Harbor County treasurer based on the net amount billed for the tax during the preceding calendar month. The net amount billed for the tax shall equal the gross amount billed for the tax less adjustments for uncollectible accounts, refunds, incorrect billings and/or other appropriate adjustments.

D. The due date for remittance by the service company of the tax payable shall be thirty (30) days following the collection month.

E. Taxes payable hereunder shall be remitted by the radio access line service company to the Grays Harbor County treasurer, on or before the due date, by bank draft, personal check or wire. (Ord. 197 § 7, 1994)

3.52.080 Record keeping.

Every radio access line service company liable for collecting the tax from users shall keep records reflecting the names of the users, number of radio access lines, amounts billed, numbers of exempt radio access lines, and such other information as may reasonably be necessary administer billing and collection and verification of the tax, and shall supply any such information to the county when requested. (Ord. 197 § 8, 1994)

3.52.090 Disbursement of costs.

The county shall reimburse any radio access line service company required to administer and collect the tax imposed by this chapter for the actual cost incurred by any radio service company for the administration and collection of the tax so imposed. This reimbursement shall not exceed five

percent of the total tax each company collects. The service company shall make a reasonable effort to bill all actual costs to the county within ninety (90) days of the date costs are incurred by the service company. Reimbursement shall be made by the County within a reasonable time after receipt of proper billing of the specific costs incurred. (Ord. 296 § 5, 2002; Ord. 197 § 9, 1994)

3.52.100 Failure to make timely payment by service company.

If full payment of any tax or fee collected under this chapter is not remitted by the radio access line service company to the Grays Harbor County treasurer on or before the date due, there shall be added to the collection amount due a penalty fee as follows:

A. One to ten (10) days late: five percent of the amount of the tax the service company has failed to remit;

B. Eleven (11) to twenty (20) days late: ten (10) percent of the amount of the tax the service company has failed to remit;

C. Twenty-one (21) to thirty (30) days late: fifteen (15) percent of the amount of the tax the service company has failed to remit;

D. Thirty-one (31) to sixty (60) days late: twenty (20) percent of the amount of the tax the service company has failed to remit. In addition to this penalty, the county treasurer may charge the telephone company interest of eight percent per annum of all taxes collected for each thirty (30) day period, or portion thereof, that the amounts are past due.

Failure to make payment in full of all tax amounts collected, and penalties, within sixty (60) days following the day the tax amount initially became due shall be deemed a violation of this section and may be collected in accordance with the provisions of this chapter. (Ord. 197 § 10, 1994)

3.52.110 Taxes, penalties and fees constitute debt to county.

Any tax collected and unpaid under this chapter and all penalties, shall constitute a debt to Grays Harbor County and may be collected by court proceedings the same as any other debt in like amount. These provisions shall be in addition to, and not in lieu of, all other existing remedies. (Ord. 197 § 11, 1994)

3.52.120 Tax additional to others.

A. The tax levied herein shall be additional to any license, fee or tax imposed or levied under any law or by any other ordinance of Grays Harbor County.

B. There is imposed a penalty equal to ten dollars (\$10.00) per radio access service line upon each user accruing a tax delinquency of five dollars per telephone access line. Interest shall be imposed upon such delinquency and penalty at the rate of twelve (12) percent per annum until the same is collected. (Ord. 197 § 12, 1994)

3.52.130 Failure to make timely payment--Payment by user.

A. Any user who fails, omits or refuses to pay when due and owing the excise tax, penalty or interest imposed herein shall be guilty of a misdemeanor and be subject to a fine in an amount not to exceed two hundred fifty dollars (\$250.00) or imprisonment in the county jail for a term not exceeding ninety (90) days.

B. The excise tax shall be deemed due and owing on the date specified on the billing by the service company. (Ord. 197 § 13, 1994)

3.52.140 Exemptions.

The following shall be exempt from the provisions of this chapter: the Federal Government, foreign governments and enrolled members of Indian Tribes residing upon reservations, and the agents and instrumentalities of each. (Ord. 197 § 14, 1994)

Chapter 3.56

SALES AND USE TAX FOR EMERGENCY COMMUNICATIONS SYSTEMS AND FACILITIES

Sections:

3.56.010 Imposition of tax.

3.56.020 Application of tax revenue.

3.56.030 Administration and collection.

3.56.010 Imposition of tax.

The county hereby levies and imposes a sales and use tax in addition to any other taxes authorized by law which shall be collected from those persons who are taxable by the State of Washington under Chapters 82.08 and 82.12 RCW upon the occurrence of any taxable event within the county. The rate of tax shall equal one-tenth of one percent of the selling price in the case of sales tax, or value of the article used, in the case of a use tax. (Ord. 311 § 1, 2003)

3.56.020 Application of tax revenue.

Moneys received from any tax imposed by this chapter shall be used solely for the purpose of providing funds for costs associated with financing, design, acquisition, construction, equipping, operating, maintaining, remodeling, repairing, reequipping, and improvement of emergency communication systems and facilities. (Ord. 311 § 2, 2003)

3.56.030 Administration and collection.

The tax imposed by this chapter shall be collected by the department of revenue. The department is hereby empowered and authorized on behalf of Grays Harbor County to prescribe such special forms and reporting procedures that the department may deem necessary to fulfill its responsibilities pursuant to this chapter and Chapter 82.14 RCW, as amended. Upon receipt of such moneys received from any tax imposed by this chapter, they shall be collected and remitted to the E-911 fund for such purposes specified in Section 3.56.020. (Ord. 311 § 3, 2003)