

AN ORDINANCE of Pacific County relating to the levy and collection of an excise tax on the act or privilege of occupying or using publicly owned real or personal property within the County of Pacific.

WHEREAS, the Board of County Commissioners for Pacific County, Washington, deems it necessary and in the public interest to adopt the provisions of Chapter 61, 1975-76 Laws, 2nd Ex. Session as signed into law on March 1, 1976, and to provide for the collection of a Leasehold Excise Tax; now, therefore,

BE IT ORDAINED by the Board of Pacific County Commissioners, the following:

Section 1. There is hereby levied and shall be collected a leasehold excise tax on and after January 1, 1976 upon the act or privilege of occupying or using publicly owned real or personal property within the County of Pacific through a "leasehold interest" as defined by section 2, chapter 61, Laws of 1975-76, Second Extraordinary Session (hereafter called "the state act"). The tax shall be paid, collected and remitted to the Department of Revenue of the State of Washington at the time and in the manner prescribed by section 5 of the state act.

Section 2. The rate of the tax imposed by section 1 shall be 6% (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:

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

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

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

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

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

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

Section 3. There shall be allowed against the tax otherwise imposed by this ordinance 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.

Section 4. The administration and collection of the tax imposed by this ordinance shall be in accordance with the provisions of the state act.

Section 5. Leasehold interests exempted by section 13 of the state act as it now exists or may hereafter be amended shall be exempt from the tax imposed pursuant to section 1 of this ordinance.

Section 6. The county hereby 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

Section 7. The Chairman of the Board of Pacific County Commissioners is authorized to execute a contract with the Department of Revenue of the State of Washington for the administration and collection of the tax imposed by section 1: PROVIDED, that the Prosecuting Attorney of Pacific County shall first approve the form and content of said contract.

Section 8. If any provision of this ordinance, or its application to any person or circumstance is held invalid, the remainder of the ordinance of the application of the provision to other persons or circumstances is not affected.

Section 9. This ordinance shall be in force and take effect on April 5, 1976, and upon its approval and signing by the Board of Pacific County Commissioners.

Dated this 5th day of April, 1976

Board of County Commissioners
Pacific County, Washington

Bill Cassman
Chairman

Edward R. Smith
Commissioner

Charles F. ...
Commissioner

Robert M. Johnson
County Auditor & Ex-officio Clerk
of the Board

APPROVED AS TO FORM:

[Signature]
Pacific County Prosecuting Attorney