

ORDINANCE NO. 121

AN ORDINANCE LEVYING A LEASEHOLD EXCISE TAX, TAX AUTHORIZED BY CHAPTER 61, LAWS OF THE STATE OF WASHINGTON, 1975-76, 2nd Ex. Session, FIXING THE RATE THEREOF, PROVIDING FOR ITS PAYMENT, COLLECTION AND REMITTANCE, CONSENTING TO INSPECTION OF COUNTY RECORDS, AUTHORIZING THE EXECUTION OF A CONTRACT WITH THE DEPARTMENT OF REVENUE OF THE STATE OF WASHINGTON FOR THE COLLECTION OF THE TAX AND FIXING THE EFFECTIVE DATE.

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

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

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

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

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

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

With respect to taxes due in calendar year 1979, a credit equal to twenty per cent 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 per cent 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.

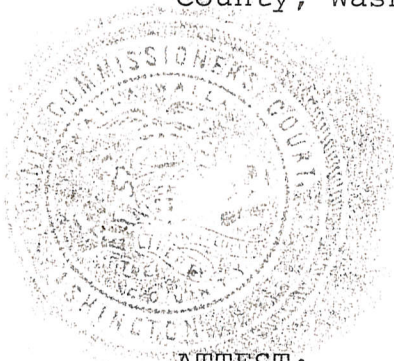
Section 6: The county hereby consents to the inspection of such records as are necessary to qualify the county for inspection of records of the department of revenue pursuant to RCW 82.32.330.

Section 7: The Chairman of the Board of the Walla Walla 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 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 or the application of the provision to other persons or circumstances is not affected.

THIS ORDINANCE shall take effect upon its passage.

PASSED by the Board of County Commissioners, Walla Walla County, Washington, this 30th day of March, 1976.



Franklin F. Cline
James A. Stenecker
Reggie V. Kelly
County Commissioners

ATTEST:

Theodore S. Bjerke
County Auditor and ex officio
Clerk of the Board

FILED FOR RECORD May 30, 1976 AT 4:36 P.M.
BY County Commissioners
THEODORE S. BJERKE, Walla Walla County Auditor