

ORDINANCE NO. 34, 1970

AN ORDINANCE of the County of Clallam, State of Washington imposing a sales tax.

BE IT ORDAINED BY THE CLALLAM COUNTY COMMISSIONERS, CLALLAM COUNTY, WASHINGTON:

Section 1. There is hereby imposed a sales tax 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 Clallam. The tax shall be imposed upon and collected from those persons from whom the State sales or use tax is collected pursuant to Chapters 82.08 and 82.12 RCW.

Section 2. The rate of the tax imposed by Section 1 shall be one-half of one percent of the selling price or value of the article used, as the case may be.

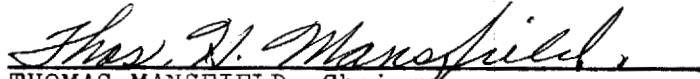
Section 3. The administration and collection of the tax imposed by this ordinance shall be in accordance with the provisions of Section 6, Chapter 94, Laws of 1970, First Extraordinary Session.

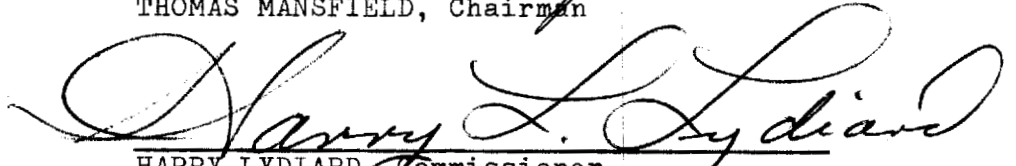
Section 4. The County hereby consents to the inspection of such records as are necessary to qualify the County for inspection of records of the Department of Revenue, pursuant to RCW 82.32.330.

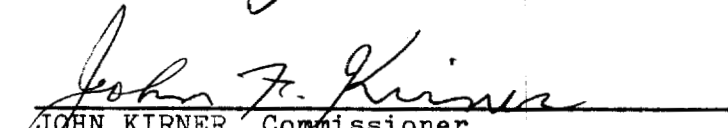
Section 5. Any seller who fails or refuses to collect the tax as required with the intent to violate the provisions of this ordinance or to gain some advantage or benefit, either direct or indirect, and any buyer who refuses to pay any tax due under this ordinance shall be guilty of a misdemeanor.

Section 6. This ordinance shall take effect October 1, 1970.

PASSED by the Clallam County Board of Commissioners of the County of Clallam, State of Washington and approved by its chairman at a regular meeting of the Commissioners held on the 20th day of August, 1970.

  
THOMAS MANSFIELD, Chairman


  
HARRY LYDIARD, Commissioner

  
JOHN KIRNER, Commissioner

Attest:

  
ALICE THORNE  
Clallam County Auditor

Approved as to Form:

  
NATHAN G. RICHARDSON  
Prosecuting Attorney  
Clallam County, State of Washington