

ORDINANCE NO. 68 1976
Leasehold Excise Tax Ordinance

WHEREAS, Chapter 66, Laws of 1975-1976 was adopted by legislature and signed into law and allows the county to impose a leasehold excise tax under certain conditions, and

NOW, THEREFORE BE IT ORDAINED by Board of Clallam County Commissioners as follows:

SECTION 1. There is hereby levied and shall be collected a leasehold excise tax on and after April 1, 1976 upon the act or privilege of occupying or using publicly owned real or personal property within the county of Clallam through a "leasehold interest" as defined by section 2, chapter 61, Laws of 1975-1976, 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 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 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 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 Clallam 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.

SECTION 9. Any violation of this ordinance shall be determined a misdemeanor.

SECTION 10. This ordinance shall be effective on April 1, 1976 or as soon thereafter as the County and State have entered into a contract as provided for in Section 2, Chapter 61, Laws of 1975-1976.

PASSED AND ADOPTED THIS 29th DAY OF March, 1976.

BOARD OF CLALLAM COUNTY COMMISSIONERS

Frank A. Feeley
Frank A. Feeley, Chairman

Rosemary Cockrill
Rosemary Cockrill

Howard V. Doherty, Jr.
Howard V. Doherty, Jr.

Attest:

Alice C. Thorne
Emily Russo, Admin Asst
Alice C. Thorne, Clerk of the Board