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ORDINANCE NO. 592

COLLECTOR

AN ORDINANCE ESTABLISHING A
LEASEHOLD EXCISE TAX

*Mason County
Commissioner*

WHEREAS, Washington Laws, 1975-1976, 2nd Ex. Sess., Chapter 61, allows the Mason County Commissioners to establish a leasehold excise tax; and

WHEREAS, the Mason County Commissioners are cognizant that the private lessees of public properties receive substantial benefits from governmental services provided by Mason County;

NOW, THEREFORE, be it ordained by the Mason County Board of County Commissioners:

Section 1. LEASEHOLD EXCISE TAX AUTHORIZED. 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 Mason through a "leasehold interest" as defined by Section 2, Chapter 61, Laws of 1975-76, Second Extraordinary Session 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.

Section 2. TAX RATE AND CREDITS. The rate of the tax imposed by section 1 shall be 6% 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 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. CREDIT FOR CITY OR TOWN TAX. 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 of Mason County.

Section 4. ADMINISTRATION AND COLLECTION. The administration and collection of the tax imposed by this ordinance shall be in accordance with the provisions of the State Act.

Section 5. 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 1 of this ordinance.

Section 6. INSPECTION OF RECORDS. 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. CONTRACT WITH STATE. The Mason County Commissioners are 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 of the State Act. PROVIDED, that the prosecuting attorney shall first approve the form and content of said contract.

Section 8. DISTRIBUTION OF RECEIPTS. Any monies received by Mason County from the excise tax provided for herein shall be distributed as prescribed by section 10 of the State Act.

Section 9. INTERVENTION IN PROCEEDINGS. Mason County shall intervene in proceedings involving levies and taxes collected or to be collected as provided herein, such intervention being in accordance with rules and regulations promulgated by the Department of Revenue of the State of Washington under section 16 of the State Act.

Section 10. VIOLATIONS. Any leasor or lessee violating or failing to comply with the provisions of this ordinance or lawful rule or regulation adopted pursuant thereto, shall upon conviction be punished by a fine in a sum not to exceed two hundred and fifty dollars (\$250.00). Each month of violation will be considered a separate offense.

Section 11. EFFECTIVE DATE AND TERM. Upon passage, this ordinance shall be in full force with an effective levying date of January 1, 1976, and shall so remain until duly and lawfully amended or repealed. PROVIDED, that if the passage of this ordinance and the execution of the contract authorized by section 7 above have not been accomplished by April 15, 1976, the effective levying date shall be the first day of the succeeding quarter following accomplishment thereof. PROVIDED further, that if the effective date of the State Act is delayed until January 1, 1977, as provided by section 22 of the State Act, the effective date of this ordinance shall be January 1, 1977.

Section 12. SEVERABILITY. 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 effected.

DATED this 5th day of April, 1976.

MASON COUNTY BOARD OF COUNTY COMMISSIONERS

Martin Quetta
CHAIRMAN

William O. Hunter
MEMBER

John Banebrun
MEMBER

ATTEST:

Ruth E. Boyer
AUDITOR AND CLERK OF THE BOARD

Approved as to form:

Byron E. McClanahan
BYRON E. McCLANAHAN
Prosecuting Attorney