

**CITY OF LIBERTY LAKE
SPOKANE COUNTY, WASHINGTON
ORDINANCE NO. 13**

**AN ORDINANCE OF THE CITY OF LIBERTY LAKE, WASHINGTON, IMPOSING A
SALES AND USE TAX AS AUTHORIZED BY RCW 82.14.030(1)**

WHEREAS, upon incorporation of a new city, Washington State Law authorizes the new city to impose a retail sales tax in a total of 1.0 percent, comprised of two separate .5 percent options; and,

WHEREAS, the collected tax is credited against the sales tax otherwise collected by Spokane County, for the same salable event; and,

WHEREAS, to the extent collected, this tax does not result in an increase in the amount of tax paid by residents and visitors in the City of Liberty Lake but this Ordinance diverts revenues to the City to fund necessary municipal services,

NOW, THEREFORE, the City Council of the City of Liberty Lake, Washington, do ordain as follows:

Section 1. Imposition of Sales and Use Tax as authorized by RCW 82.14.030(1).

A. Imposition. There is imposed a sales and/or use tax, as the case may be, upon every taxable event as defined in Chapter 82.14 RCW, as the same now exists or may hereafter be amended, which occurs within the corporate limits of the City of Liberty Lake. The tax shall be imposed upon and collected from those persons from whom the State sales and/or use tax is collected pursuant to RCW Chapters 82.08 and 82.12, as the same now exist or may hereafter be amended.

B. Tax rate. The rate of tax imposed by subsection A of this section shall be one-half of one percent of the selling price or value of the article used as the case may be; provided, that during such period as there is in effect a sales and/or use tax imposed by Spokane County pursuant to RCW 82.14.030(1), the rate imposed by this ordinance shall be as provided in RCW 82.14.030(1), as the same now exists or may hereafter be amended. The rate as of the effective date of this ordinance shall be 425/1000th of one percent.

Section 2. Administration - Collection. The administration and collection of the tax imposed by this ordinance shall be in accordance with the provisions of RCW 82.14.050, as the same now exists or may hereafter be amended.

Section 3. Inspection of Records - Agreement with Department of Revenue. The City consents to the inspection of such records as are necessary to the Department of Revenue, pursuant to RCW 82.32.330, as the same now exists or may hereafter be amended. The Mayor is authorized to enter into an agreement with the Department of Revenue for the administration of the tax.

Section 4. Penalty. It is unlawful for any seller to fail or refuse to collect taxes with intent to violate the provisions of this ordinance, or to gain some advantage or benefit, whether direct or indirect, or for any buyer to refuse to pay any tax due under the provisions of this ordinance. Any person violating any provision of this ordinance shall be guilty of a misdemeanor and upon conviction thereof punished pursuant to state law or city ordinance.

Section 5. Severability. If any section, sentence, clause or phrase of this ordinance should be held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of any other section, sentence, clause or phrase of this ordinance.

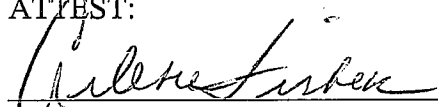
Section 6. Effective Date. This Ordinance shall be in full force and effect five (5) days after publication of the Ordinance Summary, and on the date of incorporation.

PASSED by the City Council this 12 day of June, 2001.



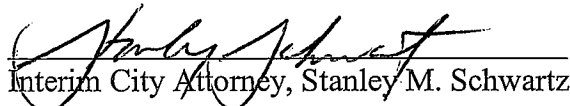
Mayor, Steve Peterson

ATTEST:



Interim City Clerk, Arlene Fisher

APPROVED AS TO FORM:



Interim City Attorney, Stanley M. Schwartz

Date of Publication: 6/20/01

Effective Date: Date of Incorporation

City of Liberty Lake
P.O. Box 370
Liberty Lake, WA 99019
(509) 755-6702

**NOTICE OF ORDINANCE PASSED
BY LIBERTY LAKE CITY COUNCIL**

The following is the title and summary of Ordinance No. 13 passed by the City of Liberty Lake City Council on the 12 day of June, 2001.

**AN ORDINANCE OF THE CITY OF LIBERTY LAKE, WASHINGTON,
IMPOSING A SALES AND USE TAX AS AUTHORIZED BY RCW
82.14.030(1)**

Section 1 imposes a 425/1000 of one percent sales and use tax as authorized by RCW 82.14.030(1).
Section 2 establishes administration and collection of the tax.
Section 3 consents to inspection of records by the Department of Revenue.
Section 4 establishes penalty for a violation of the Ordinance.
Section 5 establishes a severability clause in the event that some portion of the Ordinance is held invalid.
Section 6 states this Ordinance shall be in full force and effect five (5) days after publication of the Ordinance Summary, and on the date of incorporation.

The full text of the Ordinance is available at the Interim City of Liberty Lake City offices as identified above. A copy will be mailed out upon request.



Arlene Fisher
Interim City Clerk

Published: 6-20-01