

ORDINANCE NO. 19

**AN ORDINANCE OF THE CITY OF UNIVERSITY PLACE,
WASHINGTON, IMPOSING A LEASEHOLD EXCISE TAX.**

**THE CITY COUNCIL OF THE CITY OF UNIVERSITY PLACE, WASHINGTON,
DO ORDAIN AS FOLLOWS:**

Section 1. Leasehold Excise Tax Imposed. Pursuant to RCW 82.29A.040, as the same now exists or may hereafter be amended, the City imposes a leasehold excise tax as authorized by Chapter 82.29A RCW, as the same now exists or may hereafter be amended. The tax shall be equal to four percent of taxable rent.

Section 2. Contract Authorized. Pursuant to RCW 82.29A.080, as the same now exists or may hereafter be amended, the City Manager is authorized to enter into a contract prior to the effective date of this ordinance with the Department of Revenue for the administration and collection of the tax.

Section 3. Severability. If any action, 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.

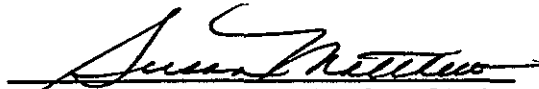
Section 4. Penalty. It is unlawful for any person to fail or refuse to pay taxes with intent to violate the provisions of this ordinance. Any person violating any provision of this ordinance shall be guilty of a misdemeanor and upon conviction thereof punished pursuant to state law or city ordinance.

Section 5. Effective Date. This ordinance shall take effect on the official date of incorporation.

PASSED BY THE CITY COUNCIL ON JULY 10, 1995.


Stanley L. K. Flemming, Mayor

ATTEST:


Susan Matthew, Interim City Clerk

APPROVED AS TO FORM:


James J. Mason, City Attorney

Date of Publication: July 13, 1995
Effective Date: August 31, 1995