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ORDINANCE NO. 51

CITY OF LYNNWOOD

AN ORDINANCE OF THE CITY OF LYNNWOOD, WASHINGTON, IMPOSING A BUSINESS AND OCCUPATION TAX UPON CERTAIN BUSINESSES, OCCUPATIONS AND PRIVILEGES, REQUIRING A BUSINESS LICENSE FOR THE SAME, PROVIDING FOR THE COLLECTION THEREOF, DEFINING OFFENSES AND PRESCRIBING PENALTIES.

THE CITY COUNCIL OF THE CITY OF LYNNWOOD DO ORDAIN AS FOLLOWS:

Sec. 1. The provisions of this Ordinance shall be deemed to be an exercise of the power of the City of Lynnwood to license for revenue.

Sec. 2. After January 1, 1960, no person, firm or corporation shall engage in or carry on any business, occupation, act or privilege for which a tax is imposed by Section 3 of this Ordinance without first having obtained, and being the holder of a license so to do, to be known as an Occupation License. Each such person, firm or corporation shall promptly apply to the City Clerk for such license upon such forms as the Clerk shall deem reasonably necessary to enable him to administer and enforce this Ordinance; and, upon acceptance of such application by the Clerk he shall thereupon issue such license to the applicant. Such Occupation License shall be personal and non-transferrable and shall be valid as long as the licensee shall continue in said business and shall comply with this Ordinance.

Sec. 3. From and after January 1, 1960, there is hereby levied upon, and there shall be collected from every person, firm or corporation engaged in natural gas business and/or artificial gas business for hire within or partly within the corporate limits of the City of Lynnwood an annual tax for the privilege of so doing, such tax to be equal to two (2%) per cent of the total gross revenues received from the operation of such businesses within the corporate limits of the City of Lynnwood.

Sec. 4. In computing said annual tax there shall be deducted from said gross operating revenues the following items:

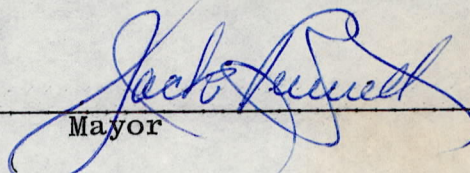
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- (a) The amount of credit losses and uncollectibles actually sustained by the taxpayer;
- (b) amounts derived from transactions in interstate or foreign commerce or from any business which the City of Lynnwood is prohibited from taxing under the Constitutions of the United States or the State of Washington.
- (c) In the case of natural or manufactured gas, all income from sales of such gas to one customer or rate-payer in excess of \$5,000.00 during any bi-monthly period for which a return is made.
- (d) All cash discounts allowed and actually granted by the taxpayer during the tax year.

Sec. 5. Any person, firm or corporation required to purchase a license pursuant to the terms of this ordinance is hereby specifically exempted from requirements of Ordinance No. 30 of the City of Lynnwood providing for regulating the conduct and licensing of businesses.

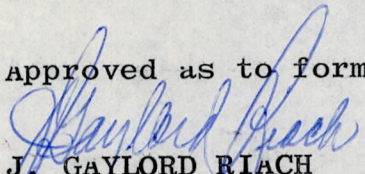
Sec. 6. This ordinance shall take effect and be in force five days after its passage, approval, and legal publication.

Passed this 10th day of December, 1959, and signed in authentication of its passage this 10th day of December, 1959.

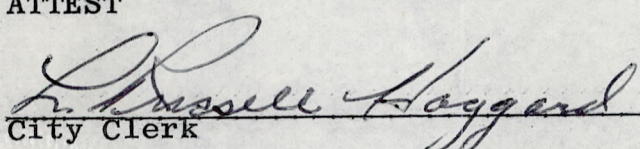


Mayor

Approved as to form


J. GAYLORD RIACH
City Attorney

ATTEST



City Clerk