

CITY OF LYNNWOOD

ORDINANCE NO. 555

AN ORDINANCE IMPOSING A SALES OR USE TAX, UPON EVERY TAXABLE EVENT, AS DEFINED IN SECTION 3, CHAPTER 94, LAWS OF 1970, FIRST EXTRAORDINARY SESSION OCCURRING WITHIN THE CITY OF LYNNWOOD.

The City Council of the City of Lynnwood do ordain as follows:

Section 1. There is hereby imposed a sales or use tax, as the case may be, upon every taxable event, as defined in section 3, within the City of Lynnwood. The tax shall be imposed upon and collected from those persons from whom the state sales or use tax is collected pursuant to chapters 82.08 and 82.12 R.C.W.

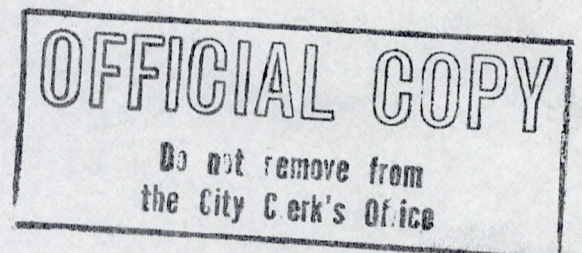
Section 2. The rate of the tax imposed by section 1 shall be one-half of one percent of the selling price or value of the article used, as the case may be. PROVIDED, HOWEVER, That during such period as there is in effect a sales or use tax imposed by Snohomish County, the rate of tax imposed by this ordinance shall be four hundred twenty-five/one-thousandths of one percent.

Section 3. The administration and collection of the tax imposed by this ordinance shall be in accordance with the provisions of section 6, chapter 94, Laws of 1970, First Extraordinary Session.

Section 4. The City hereby consents to the inspection of such records as are necessary to qualify the City for inspection of records of the Department of Revenue, pursuant to R.C.W. 82.32.330.

Section 5. The Mayor of the City of Lynnwood is hereby authorized to enter into a contract with the Department of Revenue for administration of this tax.


Section 6. Any seller who fails or refuses to collect the tax as required with the intent to violate the provisions of this ordinance or to gain some advantage or benefit, either direct or indirect, and any buyer who refuses to pay any tax due under this ordinance shall be guilty of a misdemeanor and shall be punished by a fine not to exceed three hundred dollars (\$300.00), or by imprisonment not to exceed ninety (90) days, or by both such fine and imprisonment.



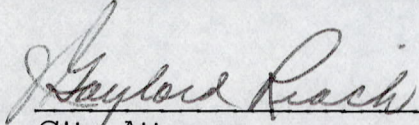
Section 7. Severability: In the event that any section, sentence or clause of this ordinance shall be held unconstitutional, such unconstitutionality shall not be deemed to affect any other section, sentence or clause of this ordinance.

Section 8. This ordinance shall take effect April 1, 1970.

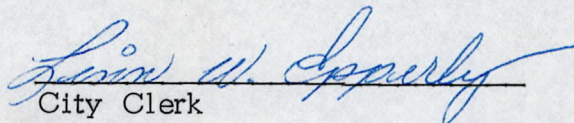
PASSED this 23rd day of March, 1970, and signed in authentication of its passage this 23rd day of March, 1970.

  
\_\_\_\_\_  
M. J. Hrdlicka, Mayor

APPROVED AS TO FORM:

  
\_\_\_\_\_  
City Attorney

ATTEST:

  
\_\_\_\_\_  
City Clerk

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