

BINGEN MUNICIPAL CODE

Chapter 3.12

LEASEHOLD EXCISE TAX

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- 3.12.010 Levy.
- 3.12.020 Rate – Credits.
- 3.12.030 Administration and collection.
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3.12.010 Levy.

There is levied and shall be collected a leasehold excise tax on and after January 1, 1977, upon the act or privilege of occupying or using publicly owned real or personal property within the city through a “leasehold interest” as defined by Section 2, Chapter 61, Laws of 1975-76, Second Extraordinary Session (hereafter “the state act”). The tax shall be paid, collected and remitted to the Department of Revenue of the state at the time and in the manner prescribed by Section 5 of the state act. (Ord. 241 §1, 1977).

3.12.020 Rate – credits.

The rate of the tax imposed by Section 3.12.010 of this code shall be four percent of the taxable rate (as defined by Section 2 of the state act); provided, that the following credits shall be allowed in determining the tax payable:

- A. 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 leasehold interest arising out of any lease of property covered by the provisions of RCW28B.29.394, and any lease or agreement including options to renew which extends beyond January 1, 1985, as follows:
 - 1. With respect to taxes due in calendar year 1976, a credit equal to eighty percent of the tax produced by the above rate;
 - 2. With respect to taxes due in calendar year 1977, a credit equal to sixty percent of the tax produced by the above rate;
 - 3. With respect to taxes due in calendar year 1978, a credit equal to forty percent of the tax produced by the above rate;

4. With respect to taxes due in calendar year 1979, a credit equal to twenty percent of the tax produced by the above rate.
- B. 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. (Ord. 241 §2, 1977).

3.12.030 Administration and collection.

- A. The administration and collection of the tax imposed by the ordinance codified in this chapter shall be in accordance with the provisions of the state act.
- B. The mayor is authorized to execute a contract with the Department of Revenue of the state for the administration and collection of the tax imposed by Section 3.12.010 of this code, provided, that the city attorney shall first approve the form and content of the contract. (Ord. 241 §3, §6, 1977).

3.12.040 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 3.12.010 of this code. (Ord. 241 §4, 1977).

3.12.050 Inspection of records.

The city consents to the inspection of records of the Department of Revenue pursuant to RCW 82.32.330. (Ord. 241 §5, 1977).