

**ORDINANCE NO. 2393
CITY OF SUMNER, WASHINGTON**

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SUMNER, WASHINGTON, ADDING A NEW CHAPTER 3.26, ENTITLED “COMMERCIAL PARKING TAX” AND IMPLEMENTING A 15% TAX ON GROSS RECEIPTS ON COMMERCIAL PARKING ACTIVITY AS AUTHORIZED BY RCW 82.80.030.

WHEREAS, state law, chapter 82.80 RCW, allows cities to impose a tax on commercial parking transactions; and

WHEREAS, the City desires to implement a commercial parking tax,

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF SUMNER, WASHINGTON, DO ORDAIN AS FOLLOWS:

Section 1. The Sumner Municipal Code Title 3, Revenue and Finance, is hereby amended to add a new chapter 3.26 entitled “Commercial Parking Tax” to read as follows:

**Chapter 3.26
COMMERCIAL PARKING TAX**

Sections:

- 3.26.010 Definitions**
- 3.26.020 Tax Rate – Who Must Pay**
- 3.26.030 Payment of Tax**
- 3.26.040 Tax Collection**
- 3.26.050 Over- or Underpayment of Tax**
- 3.26.060 Penalty for Late Payment**
- 3.26.070 Violation - Penalty**
- 3.26.080 Appeal Procedure**
- 3.26.090 Confidentiality of Tax Returns**
- 3.26.100 Duties of the Treasurer**
- 3.26.110 Use of Proceeds of Tax**
- 3.26.010 Definitions**
- 3.26.020 Tax Rate – Who Must Pay**
- 3.26.030 Payment of Tax**
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- 3.26.080 Appeal Procedure**
- 3.26.090 Confidentiality of Tax Returns**
- 3.26.100 Duties of the Treasurer**
- 3.26.110 Use of Proceeds of Tax**

3.26.010 DEFINITIONS. For the purposes of this chapter, the following definitions shall apply unless the context indicates otherwise:

A. "Commercial parking business" means the ownership, lease, operation, or management of a commercial parking lot in which fees are charged.

B. "Commercial parking lot" means a covered or uncovered area with stalls for the purpose of parking motor vehicles.

C. "Treasurer", Finance Director or designee means the Treasurer of the City of Sumner.

D. "Gross proceeds" means and includes the gross receipts collected or accruing by reason of the transaction of the commercial parking business, without any deduction on account of the cost of tangible property sold, labor costs, interest, discount, taxes, or any other costs or expenses whatsoever paid or accrued and without any deduction on account of losses.

E. "Person" means any individual, association, corporation, partnership, joint venture, trust, or other entity.

3.26.020 TAX RATE - WHO MUST PAY. There is levied upon and shall be collected from every person engaged in a commercial parking business within the City a commercial parking tax in an amount equal to fifteen percent (15%) of the gross proceeds of the commercial parking business.

3.26.030 PAYMENT OF TAX.

A. The tax imposed by this chapter shall be due and payable in quarterly installments, on or before the last day of the month next succeeding the end of the quarterly period in which the tax accrued. The quarterly periods are as follows:

1. First quarter: January, February, March
2. Second quarter: April, May, June
3. Third quarter: July, August, September
4. Fourth quarter: October, November, December

B. The Treasurer may require payment of the tax to be accompanied by a written tax return, upon such form and setting forth such information as the Treasurer may reasonably require in order to calculate the amount of tax due to the City.

C. The Treasurer shall have the right to require proof of the gross proceeds of the commercial parking business. Each person required to pay the tax imposed by this chapter shall retain records reflecting the gross proceeds of the commercial parking business and the records shall be open at all reasonable hours to inspection by the Treasurer or the Treasurer's designee.

D. If the payment of any tax due under this chapter is not received by the City by the last day of the month in which the tax becomes due, the tax shall be delinquent.

3.26.040 TAX - COLLECTION. The tax imposed by this chapter and all penalties thereon, shall constitute a debt to the City and may be collected by court proceedings in the same manner as any other debt in like amount, which remedy shall be in addition to all other existing remedies. Any judgment entered in favor of the City shall include an award to the City of all court and collection costs, including attorneys' fees. Amounts delinquent more than ninety (90) days may be assigned to a third party for collection, in which case the amount of any collection charges shall be in addition to all other amounts owed. Amounts due shall not be considered paid until the City has received good funds for the full amount due or has discharged the amount due and not paid.

3.26.050 OVER OR UNDERPAYMENT OF TAX. In the event that a person makes an overpayment, and within two (2) years of the date of such overpayment makes application for a refund or a credit, the person's claim shall be allowed and a refund made by the City upon determination by the Treasurer that no other sums are owed by the person to the City. If a person determines that the tax has been underpaid and without notice by any party pays the amount due to the City, the amount underpaid and corrected by the person shall not be subject to penalty.

3.26.060 PENALTY FOR LATE PAYMENT.

A. If payment of any tax due under this chapter is not received by the treasurer by the last day of the month in which the tax was due, there shall be added to such tax a penalty as follows:

1. One (1) to thirty (30) days, ten percent (10%) of tax due, minimum penalty of twenty-five dollars (\$25.00);
2. Thirty-one (31) to sixty (60) days, fifteen percent (15%) of tax due, minimum penalty of fifty dollars (\$50.00);
3. Sixty-one (61) days or more, twenty percent (20%) of tax due, minimum penalty of seventy-five (\$75.00).

B. The treasurer shall notify the taxpayer by mail of the amount of any penalties so added or assessed, and the same shall become due and shall be paid within ten (10) days from the date of such notice.

3.26.070 VIOLATION - PENALTY.

A. It shall be a violation of this chapter:

1. For a person required to pay a tax under this chapter to fail or refuse to pay the tax imposed;
2. For a person to evade payment of the tax, or any part thereof;
3. For a person to fail to appear and/or refuse to testify in response to a subpoena issued in any proceeding under this chapter;
4. For a person to testify falsely upon any investigation into the correctness of a return, or upon the hearing of any appeal; or
5. For a person to in any manner hinder or delay the City or any of its officers in carrying out the provisions of this chapter.

B. A person violating any of the provisions of this chapter, upon conviction thereof, shall be punished by a fine of not more than five hundred dollars (\$500.00). A person is guilty of a separate offense for each and every day during the portion of which any violation of any provision of this chapter is committed, continued or permitted by any such person, and shall be punished accordingly.

3.26.080 APPEAL PROCEDURE. Any person aggrieved by the amount of the tax determined to be due to the City by the Treasurer under the provisions of this chapter, may appeal to the Hearings Examiner from such determination by filing a written notice of appeal pursuant to Chapter 2.58 of the Sumner Municipal Code.

3.26.090 CONFIDENTIALITY OF TAX RETURNS. The tax returns made to the City pursuant to this chapter shall not be made public, nor shall they be subject to inspection by a person who is not an employee of or under contract to the City and who is not acting in an official capacity. It shall be unlawful for any person to make public or to inform any unauthorized person as to the contents of a tax return, or to permit inspection of a tax return, except as authorized in this section or as required by law. This section shall not be construed to prohibit the disclosure of information received under this chapter to the Federal Internal Revenue Service, State Department of Revenue, or to tax enforcement officials of any other city in the State of Washington for official purposes only, and this section shall not be construed to prohibit or make unlawful the disclosure of the name and address of any person licensed under this chapter, or of any person signing an application on behalf of an applicant.

3.26.100 DUTIES OF THE TREASURER.

A. The Treasurer shall keep full and accurate records of all funds received under the provisions of this chapter. Upon receipt of any tax or penalty collected under the provisions of this chapter, the Treasurer shall deposit the amounts collected into the street fund of the City.

B. In order to carry out the provisions of this chapter, the Treasurer shall have the power to adopt, publish and enforce rules and regulations consistent with this Chapter.

C. The Treasurer for good cause shown may extend the time for making and filing any tax return required under this chapter; provided, that any extension in excess of thirty (30) days shall be conditioned upon payment of interest of one percent (1%) for each thirty (30) days or portion thereof on the amount of tax from the date upon which the tax became due.

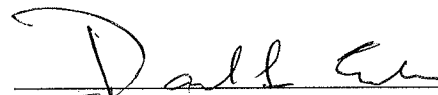
3.26.110 USE OF PROCEEDS OF TAX. The proceeds of the tax imposed and collected pursuant to this chapter shall be used strictly for transportation purposes in accordance with RCW 82.80.070.

Section 2. Should any section, paragraph, sentence, clause or phrase of this Ordinance, or its application to any person or circumstance, be declared unconstitutional or invalid for any reason, or should any portion of this Ordinance be preempted by state or federal law or regulation, such decision or preemption shall not affect the validity of the remaining portions of this Ordinance or its application to other persons or circumstances.

Section 3. This ordinance shall be effective five (5) days after its passage, approval and publication as provided by law. This ordinance shall be subject to a referendum. A referendum petition to repeal this ordinance shall be filed with the City Clerk, the filing officer, within seven days of passage of this ordinance. The procedure for referendum contained in RCW 82.80.090 shall apply to any such referendum petition.

Section 4. Should any section, paragraph, sentence, clause or phrase of this Ordinance, or its application to any person or circumstance, be declared unconstitutional or invalid for any reason, or should any portion of this Ordinance be preempted by state or federal law or regulation, such decision or preemption shall not affect the validity of the remaining portions of this Ordinance or its application to other persons or circumstances.

Passed by the City Council and approved by the Mayor of the City of Sumner, Washington, at a regular meeting thereof this 4th day of June, 2012.




Mayor David L. Enslow

ATTEST:



City Clerk Terri Berry, MMC

APPROVED AS TO FORM:



City Attorney Brett C. Vinson

First Reading: 06/04/12
Date Adopted: 06/04/12
Date of Publication: 06/13/12
Effective Date: 06/18/12

**ORDINANCE NO. 2402
CITY OF SUMNER, WASHINGTON**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SUMNER,
WASHINGTON, AMENDING CHAPTER 3.26, ENTITLED “COMMERCIAL
PARKING TAX”.**

WHEREAS, state law, chapter 82.80 RCW, allows cities to impose a tax on commercial parking transactions; and

WHEREAS, the City desires to implement a commercial parking tax; and

WHEREAS, the City added a new Chapter 3.26 to the Sumner Municipal Code (SMC) by the adoption of Ordinance No. 2393 on June 4, 2012; and

WHEREAS, SMC Section 3.26.010(B), is clarified to apply only to commercial motor vehicles.

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF SUMNER,
WASHINGTON,
DO ORDAIN AS FOLLOWS:**

Section 1. The Sumner Municipal Code Section 3.26.010(B) is hereby amended to read as follows:

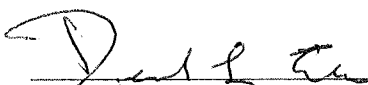
B. “Commercial parking lot” means a covered or uncovered area with stalls for the purpose of parking commercial motor vehicles as defined in RCW 46.16A.010 as currently enacted or hereafter amended.

Section 2. Should any section, paragraph, sentence, clause or phrase of this Ordinance, or its application to any person or circumstance, be declared unconstitutional or invalid for any reason, or should any portion of this Ordinance be preempted by state or federal law or regulation, such decision or preemption shall not affect the validity of the remaining portions of this Ordinance or its application to other persons or circumstances.

Section 3. This ordinance shall be effective five days after its passage, approval and publication as provided by law. This ordinance shall be subject to a referendum. A referendum petition to repeal this ordinance shall be filed with the City Clerk, the filing officer, within seven days of passage of this ordinance. The procedure for referendum contained in RCW 82.80.090 shall apply to any such referendum petition.

Section 4. Should any section, paragraph, sentence, clause or phrase of this Ordinance, or its application to any person or circumstance, be declared unconstitutional or invalid for any reason, or should any portion of this Ordinance be preempted by state or federal law or regulation, such decision or preemption shall not affect the validity of the remaining portions of this Ordinance or its application to other persons or circumstances.

Passed by the City Council and approved by the Mayor of the City of Sumner, Washington, at a regular meeting thereof this 20th day of August, 2012.




Mayor David L. Enslow

ATTEST:



City Clerk Terri Berry, MMC

APPROVED AS TO FORM:



City Attorney Brett C. Vinson

First Reading: 08/20/12
Date Adopted: 08/20/12
Date of Publication: 08/29/12
Effective Date: 09/03/12