

**CITY OF SAMMAMISH**  
**WASHINGTON**  
ORDINANCE NO. 099-27

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**AN ORDINANCE OF THE CITY OF SAMMAMISH,  
WASHINGTON, IMPOSING A LEASEHOLD EXCISE TAX;  
AUTHORIZING A CONTRACT WITH THE  
WASHINGTON DEPARTMENT OF REVENUE FOR THE  
ADMINISTRATION AND COLLECTION OF THE TAX;  
ESTABLISHING PENALTIES FOR VIOLATIONS  
THEREOF; PROVIDING FOR SEVERABILITY; AND  
ESTABLISHING AN EFFECTIVE DATE**

WHEREAS, King County presently imposes a leasehold excise tax on leases of publicly owned real and personal property which is collected from residents of, and from leaseholds located within the City; and

WHEREAS, the City can impose and collect such a tax which is credited against the taxes now being paid to King County, so that revenues will remain within the City for municipal purposes; and

WHEREAS, the imposition of such taxes will not increase the tax burden upon the residents of the City, but will generate revenues essential to the operation of the City and the efficient provision of governmental services;

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

Section 1. Imposition of Leasehold Excise Tax. Pursuant to authorization of RCW 82.29A.040, there is hereby imposed a leasehold excise tax on the act or privilege of occupying or using publicly owned real or personal property through a "leasehold interest" in publicly owned property within the territorial limits of the City. The tax shall be imposed upon and collected from those persons holding such leasehold interest within the City from whom a leasehold excise tax is collected by the State Department of Revenue, pursuant to Chapter 82.29A, RCW.

Section 2. Rate of Leasehold Excise Tax. The rate of the tax imposed by Section 1 shall be four percent of the taxable rent, as defined by RCW 82.29A.020(2), less any allowable credits pursuant to RCW 82.29A.120.

Section 3. Exemptions. Leasehold interests exempted from leasehold excise taxes by RCW 82.29A.130 and .135 shall also be exempt from the tax imposed by Section 1 of this Ordinance.

Section 4. Administration and Collection. The administration and collection of the tax imposed by Section 1 shall be in accordance with the provisions of RCW 82.29A.080.

Section 5. City and State to Contract. The City Manager is hereby authorized on behalf of the City to enter into a contract with the State Department of Revenue for the administration of the taxes imposed herein, pursuant to RCW 82.29A.080. A copy of the contract shall be maintained on file in the Office of the City Clerk and is, by this reference, incorporated herein.

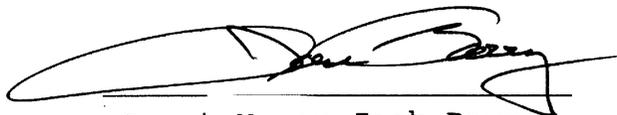
Section 6. Penalty. It is unlawful for any person to fail or refuse to pay taxes with intent to violate the provisions of this ordinance. Any person violating any provision of this ordinance shall be guilty of a misdemeanor and upon conviction thereof punished pursuant to state law or city ordinance.

Section 7. Severability. Should any section, paragraph, sentence, clause or phrase of this Ordinance, or its application to any person or circumstance, be declared unconstitutional or otherwise invalid for any reason, or should any portion of this Ordinance be pre-empted by state or federal law or regulation, such decision or pre-emption shall not affect the validity of the remaining portions of this Ordinance or its application to other persons or circumstances.

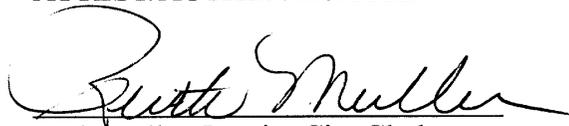
Section 8. Effective Date. A summary of this Ordinance consisting of its title shall be published in the official newspaper of the City. This Ordinance shall take effect and be in full force on August 31, 1999.

**ADOPTED BY THE CITY COUNCIL AT A REGULAR MEETING THEREOF ON**  
THE 18 DAY OF August, 1999.

CITY OF SAMMAMISH

  
Deputy Mayor Jack Barry

ATTEST/AUTHENTICATED:

  
Ruth Muller, Interim City Clerk

Approved as to form:

  
Bruce L. Disend, City Attorney

Filed with the City Clerk: August 16, 1999  
Passed by the City Council: August 18, 1999  
Ordinance No. 99-27  
Date of Publication: August 26, 1999