

Title 5

BUSINESS TAXES, LICENSES AND REGULATIONS

Chapters:

- 5.04 Gambling and Amusements**
- 5.08 Commercial Solicitors and Itinerant Merchants**
- 5.12 Utilities Business Tax**
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Chapter 5.04

GAMBLING AND AMUSEMENTS

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5.04.010 Definitions.

For the purposes of this chapter the words and terms used shall have the same meaning as each has under Chapter 218, Laws of 1973, First Extraordinary Session and Chapter 9.46 RCW, each as amended, and under the rules of the Washington State Gambling Commission, WAC Title 230, unless otherwise specifically provided or the context in which they are used in this chapter clearly indicates that they be given some other meaning. (Ord. 253 § 1, 1977)

5.04.020 Tax – Applicable activities.

There is levied upon all persons, associations and organizations conducting or operating within this jurisdiction any of the activities listed below a tax in the following amounts to be paid to the city:

A. Bingo, in the amount of the gross receipts therefrom, less the amount of money paid in cash, and paid for merchandise actually awarded as prizes during the taxable period, multiplied by the rate of 10 percent;

B. Raffles, in the amount of the gross receipts therefrom, less the amount of money paid in cash, and paid for merchandise actually awarded as prizes during the taxable period, multiplied by the rate of 10 percent;

C. Amusement games, in the amount of the gross receipts therefrom, less the amount of money paid in cash, and paid for merchandise actually awarded as prizes during the taxable period, multiplied by the rate of 10 percent;

D. Any punchboards or pull tabs, in the amount of the gross receipts therefrom, less the amount of money paid in cash actually awarded as prizes during the taxable period, multiplied by the rate of five percent;

E. Card playing, in the amount of 10 percent of the gross receipts received as fees charged persons for the privilege of playing in card games. (Ord. 02-607 § 1, 2001; Ord. 253 § 2, 1977)

5.04.030 Tax – Computation – Payment.

Each of the various taxes imposed by this chapter shall be computed on the basis of activity during each calendar quarter year, shall be due and payable in quarterly installments and remittance therefor, together with return forms, shall be made to the city on or before the last day of the month next succeeding the quarterly period in which the tax accrued, that is, on January 31st, April 30th, July 31st and October 31st of each year; provided, that the following exceptions to this payment schedule shall be allowed or required:

A. Except as provided in subsection (B) of this section, whenever any person, association or organization taxable under this chapter conducting or operating a taxable activity on a regular basis discontinues operation of that taxable activity for a period of more than five consecutive weeks or quits business, any tax due under this chapter shall become due and payable and such taxpayer shall within 10 days thereafter make a return and pay the tax due.

B. It is recognized that some bona fide, charitable or bona fide nonprofit organization taxpayers will be conducting or operating taxable activities only upon an occasional and random basis. Except as provided in subsection (C) of this section, when such a taxpayer conducts only one taxable activity during any calendar quarter, the duration of each such activity does not exceed three consecutive calendar days and the gross receipts therefrom do not exceed \$500.00 per quarter that taxpayer need not remit the tax due with a return therefor until on or before January 31st of the year following that year in which the activity took place. Such returns shall be made upon a special form to be supplied by the clerk-treasurer. First payment and returns under this subsection shall be made on or before January 31st.

C. Whenever it appears to the clerk-treasurer that the collection of taxes from any person, association or organization may be in jeopardy, the clerk-treasurer, after not less than 10 days' notice to the taxpayer is authorized to require that tax-

payer to remit taxes and returns at such shorter intervals than quarterly or annually as the city clerk-treasurer shall deem appropriate under the circumstances. (Ord. 253 § 3, 1977)

5.04.040 Tax – Administration – Collection.

A. Administration and collection of the various taxes imposed by this chapter shall be the responsibility of the clerk-treasurer. Remittance of the amount due shall be accompanied by a completed return form prescribed and provided by the clerk-treasurer. The taxpayer shall be required to swear and affirm that the information given in the return is true, accurate and complete.

B. The clerk-treasurer is authorized, but not required, to mail to taxpayers forms for returns. Failure of the taxpayer to receive such a form shall not excuse a tax payer from making the return and timely paying all taxes due. The clerk-treasurer shall make forms available to the public in reasonable numbers in the office of the clerk-treasurer during regular business hours.

C. In addition to the return form, a copy of the taxpayer's quarterly report to the Washington State Gambling Commission required by Chapter 230-08 WAC for the period in which the tax accrued shall accompany remittance of the tax amount due. (Ord. 253 § 4, 1977)

5.04.050 Tax – Payment method.

Taxes payable under this chapter shall be remitted to the clerk-treasurer on or before the time required by bank draft, certified check, cashier's check, personal check, money order or in cash. If payment is made by draft or check, the tax shall not be deemed paid until the draft or check is honored in the usual course of business nor shall the acceptance of any sum by the clerk-treasurer be an acquittance or discharge of the tax unless the amount paid is the full amount due. The return and copy of quarterly report to the Washington State Gambling Commission shall be filed in the office of the clerk-treasurer after notation by that office upon the return of the amount actually received from the tax payer. (Ord. 253 § 5, 1977)

5.04.060 Tax – Penalty fee.

A. If full payment of any tax or fee due under this chapter is not received by the clerk-treasurer on or before the date due, there shall be added to the amount due a penalty fee as follows:

1. One to 10 days late, five percent of the tax due;

2. Eleven to 20 days late, 10 percent of the tax due;

3. Twenty-one to 31 days late, 15 percent of the tax due;

4. Thirty-two to 60 days late, 20 percent of the tax due;

but in no event shall the penalty amount be less than \$5.00. In addition to this penalty, the clerk-treasurer may charge the taxpayer interest of one percent per month of all taxes and fees due for each 30-day period, or portion thereof, that such amounts are past due.

B. Failure to make payment in full of all tax amounts, and penalties within 60 days following the day the tax amount initially became due shall be both a civil and a criminal violation of this section. (Ord. 253 § 6, 1977)

5.04.070 Tax – Declaration of intent required.

A. In order that the city may identify those persons who are subject to taxation under this chapter, each person, association or organization shall file with the clerk-treasurer a sworn declaration of intent to conduct an activity taxable under this chapter upon a form to be prescribed by the clerk-treasurer, together with a copy of the license issued therefore by the Washington State Gambling Commission. The filing shall be made not later than 10 days prior to conducting or operating the taxable activity. No fee shall be charged for such filing, which is not for the purpose of regulation of this activity but for the purposes of administration of the taxing ordinance codified in this chapter only.

B. Failure to timely file shall not excuse any person, association or organization from any tax liability. (Ord. 253 § 7, 1977)

5.04.080 Tax – Records required.

A. Each person, association or organization engaging in an activity taxable under this chapter shall maintain records respecting that activity which truly, completely and accurately disclose all information necessary to determine the taxpayer's tax liability under this chapter during each base tax period. Such records shall be kept and maintained for a period of not less than three years. In addition, all information and items required by the Washington State Gambling Commission under Chapter 230-08 WAC and the United States Internal Revenue Service respecting taxation shall be kept and maintained for the periods required by those agencies.

B. All books, records and other items required to be kept and maintained under this section shall be subject to and immediately made available for inspection and audit at any time with or without notice at the place where such records are kept; upon demand by the clerk-treasurer or his designees for the purpose of enforcing the provisions of the taxing ordinance codified in this chapter.

C. Where a taxpayer does not keep all of the books, records or items required to be kept or maintained under this section in this jurisdiction so that the clerk-treasurer may examine them conveniently the taxpayer shall either:

1. Produce all of the required books, records or items within this jurisdiction for such inspection within 10 days following a request of the local official that he do so; or

2. Bear the actual cost of inspection by the clerk-treasurer or his designee at the location at which such books, records or items are located; provided, that a taxpayer choosing to bear these costs shall pay in advance to the clerk-treasurer the estimated cost thereof, including but not limited to, round trip fare by the most rapid means, lodging, meals and incidental expenses. The actual amount due or to be refunded for expenses shall be determined following such examination of the records.

D. A taxpayer who fails, neglects or refuses to produce such books and records either within or without this jurisdiction, in addition to being subject to other civil and criminal penalties provided by this chapter shall be subject to a jeopardy fee or tax assessment by the clerk-treasurer.

E. This penalty fee or jeopardy assessment shall be deemed prima facie correct and shall be the amount of fee or tax owing the clerk-treasurer by the taxpayer unless he can prove otherwise by competent evidence. The taxpayer shall be notified by mail by the clerk-treasurer of the amount of tax so determined by jeopardy assessment, together with any penalty and/or interest and the total of such amounts shall thereupon become immediately due and payable. (Ord. 253 § 8, 1977)

5.04.090 Tax – Refund.

If, upon application by a taxpayer for a refund or for an audit of this records, or upon any examination of the returns or records of any taxpayer, it is determined by the clerk-treasurer that within three years immediately preceding receipt by the clerk-treasurer of the application by the taxpayer for a refund or an audit or, in the absence of such an application, within the three years immediately

preceding the commencement by the clerk-treasurer of such examination:

A. A tax or other fee has been paid in excess of that properly due, the total excess paid over all amounts due to the city within such period of three years shall be credited to the taxpayer's account or shall be credited to the taxpayer at the taxpayer's option. No refund or credit shall be allowed with respect to the clerk-treasurer more than three years before the date of such application or examination.

B. A tax or other fee has been paid which is less than that properly due, or no tax or other fee has been paid, the clerk-treasurer shall mail a statement to the taxpayer showing the balance due, including the tax amount or penalty assessments and fees, and it shall be a separate, additional violation of this chapter, both civil and criminal, if the taxpayer fails to make payment in full within 10 calendar days of such mailing. (Ord. 253 § 9, 1977)

5.04.100 Tax – Failure to make return.

If any taxpayer fails, neglects or refuses to make and file his return as and when required under this chapter, the clerk-treasurer is authorized to determine the amount of tax payable, together with any penalty and/or interest assessed under the provisions of this chapter, and by mail to notify such taxpayer of the amount so determined, which amount shall thereupon become the tax and penalty and/or interest and shall become immediately due and payable. (Ord. 253 § 10, 1977)

5.04.110 Tax – Additional to others.

The tax levied shall be additional to any license fee or tax imposed or levied under any law or any other ordinance of the city except as otherwise expressly provided in this chapter. (Ord. 253 § 11, 1977)

5.04.120 Rules and regulation promulgation.

The clerk-treasurer shall have the power and it shall be his or her duty from time to time to adopt, publish and enforce rules and regulations not inconsistent with this chapter or with superior law for the purpose of carrying out the provisions thereof, and it shall be unlawful to violate or fail to comply with any such rule or regulation. (Ord. 253 § 12, 1977)

5.04.130 Tax and penalties debt to city.

Any tax due and paid under this chapter and all penalties or fees shall constitute a debt to the city, a municipal corporation and may be collected by court proceedings the same as any other debt in like

amount which shall be in addition to all other existing remedies. (Ord. 253 § 13, 1977)

5.04.140 Tax – Right to recovery limited.

The right of recovery by the city from the taxpayer for any tax provided under this chapter shall be outlawed after the expiration of three calendar years from the date such tax become due. The right of recovery against the city because of overpayment of tax by any taxpayer shall be outlawed after the expiration of three calendar years from the date such payment was made. (Ord. 253 § 14, 1977)

5.04.150 Violation – Penalties.

A. Any person violating or failing to comply with any of the provisions of this chapter or any lawful rule or regulation adopted by the clerk-treasurer pursuant thereto, upon conviction thereof, shall be punished by a fine in any sum not to exceed \$300.00, or by imprisonment in jail for a term of not exceeding 90 days, or by both such fine and imprisonment.

B. Any taxpayer who engages in or carries on any gambling activity subject to a tax under this chapter without having complied with the provisions of this chapter shall be guilty of a violation of this chapter for each day during which the gambling activity is carried on. (Ord. 253 § 15, 1977)

Chapter 5.08

**COMMERCIAL SOLICITORS AND
ITINERANT MERCHANTS**

Sections:

- 5.08.010 Definitions.
- 5.08.020 Exceptions.
- 5.08.030 License required.
- 5.08.040 License application.
- 5.08.050 License issuance or denial and appeal.
- 5.08.060 License fees, terms and transferability.
- 5.08.070 Revocation.
- 5.08.080 Enforcement.
- 5.08.090 Appeals.
- 5.08.100 Violation – Penalty.

5.08.010 Definitions.

A. A “commercial solicitor,” within the meaning of this chapter, means any person who offers for or exposes for sale or who trades, deals or traffics in any services, or sells any goods, wares, merchandise, subscriptions or personal property of any nature for immediate or future delivery, whether or not he is collecting advance payments on such sales or not, by going from house to house or from place to place or by indiscriminately approaching individuals.

B. An “itinerant merchant,” within the meaning of this chapter, means any person who, while selling or offering for sale any goods, wares, merchandise or anything of value, stands or is otherwise present in any unenclosed vacant lot, parcel or land, or in any other place not used by such person as a permanent place of business, with the exception of a person selling or offering for sale, in a manner consistent with applicable zoning ordinances and regulations, but not as a regular business, any goods, wares or anything of value on the property constituting that persons private residence.

C. A “charitable solicitor,” within the meaning of this chapter, means any person who makes any oral or written request for a contribution within the solicitors offer or attempt to sell any property, rights, service or other thing in connection which any appeals made for any charitable purpose, or in the name of any charitable organization is used in inducement for consummating the sale, or any statement made which applies that the whole or any part of the proceeds from the sale will be applied toward any charitable purpose or donated to any charitable organization. “Charitable organization” means any benevolent, philanthropic,

patriotic eleemosynary, education, social recreation, fraternal or any other person having or purporting to have charitable nature, and which solicitors collect contributions for any charitable purpose. "Charitable" shall have its common law meaning unless the context in which it is used clearly requires a narrower or broader meaning. (Ord. 90-434 § 1, 1990)

5.08.020 Exceptions.

This chapter shall not apply to:

A. A farmer or gardener vending his own unprocessed farm products raised or grown exclusively upon lands owned or tenanted by him;

B. A dairy farmer vending milk, cream, eggs or the dairy products produced on lands owned or tenanted by him;

C. Vendors of printed materials, the chief aim of which is the dissemination of current news as distinguished from magazines or fictional writings;

D. City-wide central business district outdoor promotional sales which do not impede the free flow of traffic, create a hazardous situation or interfere with the conduct of private businesses in the neighborhood;

E. The selling of personal property at wholesale to dealers in such articles or commodities;

F. Private garage sales of an infrequent nature upon residential property owned or tenanted by that person conducting such sale. Limited to two sales annually for each particular parcel of property;

G. That during county fair weekend from 12:01 p.m. Wednesday morning until 11:59 p.m. Sunday evening of the weekend in April the county fair is scheduled, this chapter shall not apply within the corporate limits of the city. (Ord. 90-434 § 2, 1990)

5.08.030 License required.

A. It is unlawful for any commercial solicitor, itinerant merchant or charitable solicitor, as herein defined to engage in such business within the corporate limits of the city without first having obtained a license in compliance with this chapter.

B. The license should be in the possession of any commercial solicitor, itinerant merchant or charitable solicitor at any time in which he is engaged in business activities herein defined. Further, he shall produce and exhibit such license at any time he is requested to do so by any person with whom he is engaging in business and business activity, or by any police officer of the city. (Ord. 90-434 § 3, 1990)

5.08.040 License application.

A. Commercial Solicitors License. Application form shall contain and the applicant shall furnish the following information:

1. Name of the applicant;

2. Permanent home address and telephone number and full local address and telephone number of applicant;

3. Brief description of the nature of the business and the goods to be sold;

4. If not self employed, the name and address of the employer;

5. A statement whether or not the applicant was ever convicted of any crime of any nature whatsoever;

6. Business certificate from the Tax Commission of the State of Washington or proof of application for such certificate;

7. Whenever applicable, a copy of applicants food handlers permit issued by the Asotin County health department;

8. Such credentials and other evidence of the applicant as the city clerk-treasurer may require for investigative purposes to determine the business and personal character of the applicant.

B. Itinerant Merchant License. Application shall contain and applicant shall furnish the following information: the application form shall be identical to application for commercial solicitors, except that itinerant merchant shall, in addition, furnish address or addresses of place or places where business is to be conducted.

C. Charitable Solicitors License. The applicant shall furnish a copy of the registration of the charitable organization. Applicant shall further furnish proof of compliance with Chapter 19.09 RCW, if requested by the city clerk-treasurer or member of city council. (Ord. 90-434 § 4, 1990)

5.08.050 License issuance or denial and appeal.

Each application for license shall be posted in the office of the city clerk-treasurer of the city at the Asotin City Hall, Asotin County, Washington, at least three days prior to the issuance of a license, during which time any resident or official of the city may file written objections to the issuance of the license, stating his or her objections. If no objection is made within the specified three-day posting period and all investigation by the city clerk-treasurer is satisfactorily completed the city clerk-treasurer shall issue the license as applied for. In the event objection shall be made or investigation by the city clerk-treasurer indicates the

applicant to be unsatisfactory, the matter shall be placed before the city council at its next regular meeting following expiration of the three-day period and a public hearing shall be had thereon. If the council finds that the issuance of the license would be detrimental, or against the public health, welfare or safety, or that the application is fraudulent or misrepresented, the council may, at its discretion, deny issuance of license to the applicant. Appeal from any order denying the issuance of a license may be taken to the superior court of Asotin County, state of Washington, within 30 days of such denial. (Ord. 90-434 § 5, 1990)

5.08.060 License fees, terms and transferability.

A. Commercial Solicitor. Upon approval of the application provided herein, each commercial solicitor shall pay a license fee of \$10.00 per day, or \$50.00 per quarter, to obtain solicitor's license, each person.

B. Itinerant Merchant. Upon approval of the application provided herein, each itinerant merchant shall pay a license fee of \$10.00 per day, or \$50.00 per quarter. Such license shall apply to the business and authorize the conduct of such business sales only at one temporary location. New application shall be made for any change of location.

C. Charitable Solicitor. Upon approval of the application as provided for herein a no-charge annual license shall be issued to charitable solicitors in accordance with Chapter 19.09 RCW. (Ord. 90-434 § 6, 1990)

5.08.070 Revocation.

Licenses issued under the provision of this chapter may be revoked for cause, and revocation proceedings shall be initiated by written and verified complaint by any resident of the city, specifying in the complaint the cause or causes upon which he/she seeks the revocation. In the event the verified complaint states that the licensee is:

A. Violating the health, welfare or safety of the residents of the city;

B. That the merchandise sought to be sold or demonstrated or in fact sold, is misbranded, or is or has been misrepresented;

C. Fraud or misrepresentation contained in the application for the license;

D. Fraud, misrepresentation or false or misleading statements made in the course of conducting the licensed sale or solicitation;

E. Conviction, since the issuance of the license, of any crime involving moral turpitude;

F. Violation of the terms of this chapter; then the city clerk-treasurer of the city of Asotin shall suspend said license pending the next meeting of the city council of the city of Asotin, and said city clerk-treasurer shall forthwith notify the chief of police of the city of Asotin of such suspension. Operations of the licensee while said license is suspended shall be deemed a violation of this chapter. At the next meeting of the city council of the city of Asotin succeeding such suspension, the council shall proceed to hear the complaint. Complainant must appear in person, and if the council finds from the evidence that said license should be revoked for any of the causes set forth herein, then said license may be revoked by resolution of said council; or the council may order said license reinstated for the term thereof. Appeal from any order denying or granting a revocation of any permit may be taken to the superior court of Asotin County, state of Washington, within 30 days after such revocation or refusal to revoke. (Ord. 90-434 § 7, 1990)

5.08.080 Enforcement.

It is the duty of any police officer of the city requiring any person soliciting to be duly licensed as a commercial solicitor, charitable solicitor, itinerant merchant, caterer or mobile vendor. The officer shall have the authority to require the individual to produce his license for inspection. (Ord. 90-434 § 8, 1990)

5.08.090 Appeals.

Appeals, if any, shall be given in writing within 30 days after the notice of the action complained of has been received. (Ord. 90-434 § 9, 1990)

5.08.100 Violation – Penalty.

Any person, firm or corporation violating any of the terms and conditions, sections or subsections of this chapter shall be guilty of a misdemeanor, the penalty for which misdemeanor shall be a fine of not more than \$500.00 and/or incarceration of not more than 90 days. Every day upon which such violation shall occur, or upon which such violation shall continue shall constitute a separate offense. (Ord. 90-434 § 10, 1990)

Chapter 5.12

UTILITIES BUSINESS TAX

Sections:

- 5.12.010 Power of the city.
- 5.12.020 License – Required – Fee.
- 5.12.030 Tax – Levied.
- 5.12.035 Deposit of revenues.
- 5.12.040 Tax – Deductions.
- 5.12.050 Tax – Payment – Return.
- 5.12.055 New utilities business taxes and utility business tax increase subject to referendum.
- 5.12.060 Records required.
- 5.12.070 Penalty imposed.
- 5.12.080 Refund.
- 5.12.090 Violation – Penalty.

5.12.010 Power of the city.

The provisions of this chapter shall be deemed to be an exercise of the power of the city to license for revenue. (Ord. 282 § 1, 1979)

5.12.020 License – Required – Fee.

After January 1, 1980, no person, firm or corporation shall engage in or carry on any business, occupation, act or privilege for which a tax is imposed by AMC 5.12.030 without first having obtained and being the holder of a license so to do, to be known as a utility occupation license. The annual license fee for such license shall be \$20.00. Each such person, firm or corporation shall promptly apply to the clerk-treasurer for such license upon such forms as the clerk-treasurer shall deem reasonably necessary to enable him/her to administer and enforce this chapter; and, upon acceptance of such application by the clerk-treasurer, he/she shall thereupon issue such license to the applicant. Such occupation license shall be personal and nontransferable and shall be valid as long as the licensee shall continue in such business, annual license fee paid, and shall comply with this chapter. (Ord. 04-642 § 1, 2004; Ord. 282 § 2, 1979)

5.12.030 Tax – Levied.

Effective January 1, 1980, there is levied upon and shall be collected from certain business activities engaged in or carried on in the city, including the city, business and occupation taxes in the amount to be determined by the application of rates given against gross income as follows:

A.1. Upon any telephone business there shall be levied a tax equal to six percent of the total gross operating revenues, including revenues from the intrastate toll, derived from the operation of such businesses within the city. Gross operating revenues for this purpose shall not include tariffs required by regulatory order to compensate for the cost to the company of the tax imposed by this chapter.

2. “Telephone business” means the business of providing access to a local telephone number network, local telephone network switching service, toll service, or coin telephone services, or providing telephonic, video, data or similar communication or transmission for hire, via a local telephone network, toll line or channel or similar communication or transmission system. It includes cooperative or farmer line telephone companies or associations operating an exchange. “Telephone business” does not include the providing of competitive telephone service, nor the providing of cable television service.

3. “Competitive telephone service” means the providing by a person of telecommunications or apparatus, directory advertising and lease of telephone street directories, or service related to that equipment or apparatus such as repair or maintenance service, if the equipment or apparatus is of a type which may be provided by persons not subject to regulation as telephone companies under RCW Title 80, and for which a separate charge is made. Transmission of communication through cellular telephones is classified as “telephone business” rather than “competitive telephone service.”

4. “Cellular telephone service” is a two-way voice and data telephone/telecommunications system based in whole or substantial part on wireless radio communications and which is not subject to regulation by the Washington Utilities and Transportation Commission (WUTC). This includes cellular mobile service. Cellular mobile service includes other wireless radio communications services such as specialized mobile radio (SMR), personal communications services (PCS), and any other evolving wireless radio communications technology which accomplishes the same purpose as cellular mobile service. Cellular telephone service is included within the definition of “telephone business” for the purposes of this chapter.

B. Upon everyone engaged in or carrying on the business of selling or furnishing electric energy, a fee or tax equal to six percent of the total gross income from such business in the city during the period for which the license fee or tax is due.

C. Upon everyone engaged in the business or collection and/or disposal of solid wastes, a fee or tax equal to six percent of the total gross income from such business in the city during the period for which the license or tax is due.

D. Upon everyone engaged in or carrying on the business of selling or furnishing natural gas for domestic, business or industrial consumption, a fee or tax equal to six percent of the total gross income from such business in the city during the period for which the license fee or tax is due.

E. Upon every person, including the city, engaged in or carrying on the business of selling or furnishing water for domestic or commercial purposes, a fee or tax equal to nine percent of the total gross income from such activity. Such tax shall be applicable to the extra territorial revenues of such business if the principal place of business and most of the business activity is situated within the corporate limits of the city of Asotin, and if the system which generates the extra territorial revenues is interconnected with the portion of the system located within the city, and at least 60 percent of the total system (by value) is located within the city of Asotin.

F. Upon every person, including the city, and any sewer utility engaged in or carrying on the business of collecting and treating sewer waste within the city, a fee or tax equal to nine percent of the total gross income from such activities. (Ord. 04-642 § 2, 2004; Ord. 00-578 §§ 1, 2, 2000; Ord. 316 § 1, 1982; Ord. 282 § 3, 1979)

5.12.035 Deposit of revenues.

All revenue derived from the tax imposed in this chapter shall be deposited in the general fund of the city. (Ord. 04-642 § 3, 2004)

5.12.040 Tax – Deductions.

In computing the tax imposed by AMC 5.12.030, there shall be deducted from such total gross income the following items:

A. The amount of credit losses and uncollectibles actually sustained by the taxpayer;

B. The amounts derived from transactions in interstate or foreign commerce or from any business which the city is prohibited from taxing under the Constitution of the United States or the State of Washington. (Ord. 282 § 4, 1979)

5.12.050 Tax – Payment – Return.

The tax imposed by AMC 5.12.030 shall be due and payable quarterly on the thirtieth day of the month following the end of each three-month

period in each year with the first quarterly payment payable on the thirtieth of April, 1980, for the three-month period ending March 31, 1980. On or before such due date the taxpayer shall file with the clerk-treasurer a written return, upon such form and setting forth such information as the clerk-treasurer shall reasonably require, together with the payment of the amount of the tax. (Ord. 282 § 5, 1979)

5.12.055 New utilities business taxes and utility business tax increase subject to referendum.

Any ordinance adopting a new utilities business tax or increasing the rate of said tax shall be subject to referendum, and referendum procedures as outlined in RCW 35.21.706, as now or hereafter amended. The “filing officer” and the “designated local official,” identified in RCW 35.21.706, shall be the city of Asotin clerk-treasurer. (Ord. 04-642 § 4, 2004)

5.12.060 Records required.

Each taxpayer shall keep the records reflecting the amount of such taxpayer’s gross operating revenues and such records shall be open at all reasonable times to the inspection of the clerk-treasurer or duly authorized subordinates of the clerk-treasurer for verification of such tax returns or for the fixing of the tax of a taxpayer who shall fail to make such returns. (Ord. 282 § 6, 1979)

5.12.070 Penalty imposed.

If any person, firm or corporation subject to this chapter shall fail to pay any tax required by this chapter within 30 days after the due date thereof, there shall be added to such tax a penalty of 10 percent of the amount of such tax, and any due taxes under this chapter and unpaid, and all penalties thereon shall constitute a debt to the city and may be collected by court proceedings, which remedy shall be in addition to all other remedies. (Ord. 282 § 7, 1979)

5.12.080 Refund.

Any money paid to the city through error or otherwise not in payment of the tax imposed by this chapter or in excess of such tax shall, upon request of the taxpayer, be credited against any tax due or to become due from such taxpayer under this chapter or, upon the taxpayer’s ceasing to do business in the city, be refunded to the taxpayer. (Ord. 282 § 8, 1979)

5.12.090 Violation – Penalty.

Any person, firm or corporation subject to this chapter who shall fail or refuse to apply for a utility occupation license or to make said tax returns or to pay the utility business and occupation tax when due, or who shall make any false statement or representation in or in connection with any such application for a utility occupation license on such tax return, or shall otherwise violate or refuse or fail to comply with this chapter, shall be found to have committed a civil infraction, the civil penalty for which shall be a penalty not to exceed \$250.00. (Ord. 04-642 § 5, 2004; Ord. 282 § 9, 1979)

Chapter 5.16

REGULATION OF WHOLESALE AND RETAIL BUSINESSES

Sections:

- 5.16.010 Purpose.
- 5.16.020 License – Required.
- 5.16.030 License required for building permit.
- 5.16.040 Fee.
- 5.16.050 Fee – Renewals.
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5.16.010 Purpose.

The licensing for the purpose of regulation and revenue of all wholesale and retail businesses or services within the city is declared to be justified and necessary for the purpose of protecting the city and residents thereof and the general public doing business within the city against unfair business practices, unlawful businesses, and unlawful sale of certain merchandise, all as authorized by RCW 35.34.290. (Ord. 97-529 § 1, 1997)

5.16.020 License – Required.

Every person, firm, or corporation carrying on or conducting any business within C1 and/or C2 zones within the corporate limits of the city for the purpose of selling at wholesale or retail any tangible or intangible property or performing any service for cash or credit, for immediate delivery or upon order, must first apply for and obtain a business license from the city. (Ord. 97-529 § 2, 1997)

5.16.030 License required for building permit.

No building permit shall be issued by the city to any person, firm or corporation engaged in any of the building trades until the requirement of this chapter has been complied with. (Ord. 97-529 § 3, 1997)

5.16.040 Fee.

It is unlawful for any person, firm or corporation to engage in any business herein described within the city limits without having first applied for and obtained a license therefor and paid the required fees. The fee for such business license shall be \$10.00, payable in advance, and shall not be

refunded or prorated. (Ord. 98-543 § 1, 1998; Ord. 97-529 § 4, 1997)

5.16.050 Fee – Renewals.

All licenses shall be renewable on January 1st of each year. The city license officer shall send notice of renewal to each license holder prior to January 1st each year to renew the license for the following year. The license fee for renewal shall be as follows:

A. If the license fee is paid prior to January 31st, the fee shall be \$10.00;

B. If the license fee is paid after January 31st, the fee shall be \$20.00. (Ord. 98-543 § 2, 1998; Ord. 97-529 § 5, 1997)

5.16.060 Application – Requirements.

A. All applications for business licenses shall be made in writing to the city clerk-treasurer upon forms provided therefor, stating the name and address of the applicant, the names and addresses of two or more partners, if the application is a partnership; the names and addresses of two principal officers of the corporation, if applicant is a corporation; resident addresses and business addresses of individual applicants at least one year prior to the date of application; giving at least two references; and answering questions as to prior criminal convictions, if any; and describing generally the type or types of merchandise or commodity which the applicant proposes to offer for sale. Corporate and partnership applicants must furnish proof of filing of articles of incorporation or association with the county.

B. All applicants must:

1. First register with and obtain a business certificate from the Tax Commission of the State of Washington and enter the certificate or account number upon the application; or

2. In the alternative, provide proof to the clerk-treasurer on a form provided by and received from the Tax Commission that said certificate has been applied for. The applicant, within 30 days of the time of presenting proof of application, must present to the clerk-treasurer the business certificate obtained from the Tax Commission of the state. Failure to provide such certificate within the specified time shall render said business license of the city void and shall place such applicant in violation of AMC 5.16.010. (Ord. 97-529 § 6, 1997)

5.16.070 Application – Posting – Hearing.

All applications shall be posted conspicuously at the City Hall of Asotin, for at least 10 days prior

to the granting of such license, during which time any person, firm or corporation may file written objections to the issuance of said license. If no objection be filed, the city clerk-treasurer may issue said license if all requirements are met. If objection be made, the application shall be heard at the next succeeding meeting of the city council. The city council shall have the right to refuse or defer the issuance of such license if it appears from the evidence taken at such hearing that the applicant has not met procedural requirements established by the city, has ever had a prior business license revoked, has been convicted of a felony, has engaged or is intending to engage in the sale, barter, or exchange of any unlawful product or commodity, or has or is about to violate any ordinance of the city or law of the state; provided, however, that the posting of the application and the 10-day waiting period shall not apply to any person, firm, or corporation who has been regularly engaged in any such business within the corporate limits of the city for at least 60 continuous days prior to the effective date of the ordinance codified in this chapter. (Ord. 97-529 § 7, 1997)

penalty for conviction of violation of this chapter shall be the suspension of any existing business license. (Ord. 97-529 § 10, 1997)

5.16.080 License – Revocations.

No license previously issued shall be revoked except upon complaint in writing and after full and complete hearing before the city council for the city. Revocation shall be for cause only upon showing that the licensee has falsified his application, has been convicted of a felony since the issuance of such license, or is in violation of any law of the state of Washington or the city concerning public obligations or moral turpitude. Upon the revocation of any license the licensee shall have 30 days in which to appeal such revocation to the superior court of Asotin County, state of Washington. (Ord. 97-529 § 8, 1997)

5.16.090 License – Posting – Transferability.

All licenses granted hereunder shall at all times be conspicuously posted on the licensed premises and every licensee shall, upon demand, exhibit the same to any city officer or member of the police force and no license shall be assignable or transferable except in cases of judicial sale of the licensed premises. (Ord. 97-529 § 9, 1997)

5.16.100 Violation – Penalty.

Violation of any section of the ordinance codified in this chapter shall be deemed a misdemeanor and carry the general penalty for misdemeanors as provided by the Asotin Municipal Code. Further,