

ORDINANCE NO. 2554

AN ORDINANCE AMENDING CHAPTER 3.30 OF THE MOSES LAKE MUNICIPAL CODE ENTITLED "UTILITY OCCUPATIONAL TAX"

THE CITY COUNCIL OF THE CITY OF MOSES LAKE, WASHINGTON ORDAINS AS FOLLOWS:

Section 1. Chapter 3.30 of the Moses Lake Municipal Code entitled "Utility Occupational Tax" is amended as follows:

**3.30.050 Occupations Subject to Tax - Amount:** There is hereby levied upon, and there shall be collected from, every person engaged in carrying on the following businesses for hire or for the sale of a commodity, or service within or partly within the corporate limits of the city the tax for the privilege of so doing business as herein after defined, as follows:

A. Upon every person engaged in or carrying on the business of selling, furnishing, delivering, or distributing any telephone service for residential, commercial, or industrial use a tax equal to 6% of the first one hundred thousand dollars (\$100,000) of total annual gross operating revenue of sales of telephone service to each customer within the limits of the city.

Gross operating income for this purpose shall not include charges which are passed on to the subscribers by a telephone company pursuant to tariffs required by regulatory order to compensate for the cost to the company of the tax imposed by this chapter.

B. Upon every person engaged in or carrying on the business of selling, furnishing, delivering, or distributing electric light and power or electrical energy service for residential, commercial, or industrial use a tax equal to 6% of the first one hundred thousand dollars (\$100,000) of annual total gross operating revenue from distributing electric light and power or electrical energy to each customer within the limits of the city.

C. Upon every person engaged in or carrying on the business of selling or furnishing water service for residential, commercial, or industrial use a tax equal to 8% of the first one hundred and fifty thousand dollars (\$150,000) of total annual gross operating revenue for selling or furnishing water service to each customer within the limits of the city.

D. Upon every person engaged in or carrying on the business of selling or furnishing sewer service for residential, commercial, or industrial use a tax equal to 8% of the first one hundred and fifty thousand dollars (\$150,000) of total annual gross operating revenue for selling or furnishing sewer service to each customer within the limits of the city.

E. Upon every person engaged in or carrying on the business of selling or furnishing stormwater management service for residential, commercial, or industrial use within a the city there shall be levied a tax equal to eight percent (8%) of the total annual gross operation revenue.

F. Upon every person engaged in or carrying on the business of selling or furnishing of natural, manufactured, or mixed gas service for residential, commercial, or industrial use a tax equal to 6% of the first one hundred thousand dollars (\$100,000) of total annual gross operating revenue from selling or furnishing natural, manufactured, or mixed gas service to each customer within the limits of the city.

G. Upon every person engaged in or carrying on the business of selling or furnishing garbage facilities and/or service for domestic or industrial use within the city there shall be levied a tax equal to eight percent (8%) of the total annual gross operating revenue.

- H. Upon every person engaged in or carrying on the business of furnishing a cable subscription system for television signal distribution within the city there shall be levied a tax equal to three percent (3%) of the total annual gross operating revenue. It is not the intent of this section to classify the business as a public utility.
- I. Upon every person engaged in or carrying on the business of furnishing competitive telephone service, including but not limited to, cellular telephone service within the city there shall be levied a tax equal to eight percent (8%) of the total annual gross operating revenue.
- J. Total annual gross operating revenue shall be calculated on a calendar year basis beginning January 1 of any year and ending on December 31 of the same year.

3.30.055 Street Overlay, Repair, and Reconstruction Fund: Of the utility occupational tax levied in Section 3.30.050 (C), (D), (G), and (H), three percent (3%) shall be deposited in the city's "Street Repair and Reconstruction Fund" to be used solely for the repair and reconstruction of the streets in the city. Furthermore, of the utility occupational tax levied in Section 3.30.050 (A), (B), and (F), one percent (1%) shall be deposited in the "Street Repair and Reconstruction Fund" to be used solely for the same purposes.

Section 2. This ordinance shall take effect and be in force five (5) days after its passage and publication of its summary as provided by law.

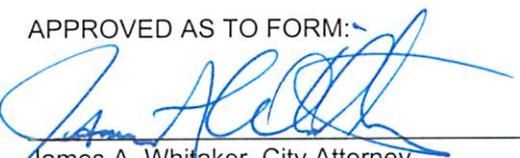
Adopted by the City Council and signed by its Mayor on March 23, 2010.

  
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Jon Lane, Mayor

ATTEST:

  
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Ronald R. Cone, Finance Director

APPROVED AS TO FORM:

  
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James A. Whitaker, City Attorney