

ORDINANCE NO. 2725

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:

3.30.020 Definitions: In construing the provisions of this chapter, save when otherwise plainly declared or clearly apparent from the context, the following definitions shall be applied:

- A. Competitive Telephone Service means the providing by any person of telephone equipment, apparatus, or service, other than toll service, which is of a type which can be provided by persons that are not subject to regulation as telephone companies under Title 80 RCW and for which a separate charge is made.
- B. Gross Operating Income means the value proceeding or accruing from the sale of tangible property or service, installation fees, and receipts by reason of the investment of capital in the business engaged in, including rentals, royalties, fees or other emoluments, however, designated (excluding receipts or proceeds from the use or sale of notes, bonds, mortgages, or other evidences of indebtedness, or stock and the like) and without any deduction on account of the cost of the property sold, the cost of materials used, labor costs, interest or discount paid or any expense whatsoever.
- C. Person or Persons means persons of either sex, firms, co-partnerships, corporations and other associations of natural persons, whether acting by themselves or by servants, agents or employees.
- D. Taxpayer means any person liable for the license fee or tax imposed by this chapter.
- E. Tax Year or Taxable Year means the year commencing January first and ending on the last day of December of the same year, or in lieu thereof, the taxpayer's fiscal year when permission is obtained from the Finance Director to use the same as the tax period.
- F. Telephone means every primary station and shall exclude extensions.
- G. Telephone Business means the business of providing access to a local telephone 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. The term does not include the providing of competitive telephone service, nor the providing of cable television service.
- H. Voluntary Payment means a payment made to the City of Moses Lake without written protest setting forth the reasons the payment is made in protest.

3.30.110 Underpayment and Time Limitation on Corrections, Adjustments, and Refunds: If the Finance Director finds that the fee or tax paid is less than required, he shall send a statement to the taxpayer showing the balance due, who shall within ten (10) days of the receipt of the statement pay the amount shown thereon. Except as provided for herein, in all cases of the voluntary payment of any tax imposed by this chapter, resulting in an overpayment of the true amount due, whether or not the result of mistake of law, mistake of fact, inadvertence, or error, such payments may be adjusted or corrected only within one year (365 days) of payment. The correction,

adjustment, or refund of all or any portion of such payment is barred one year (365 days) following payment to the City.

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 September 9, 2014.



Dick Deane, Mayor

ATTEST:



W. Robert Taylor, Finance Director

APPROVED AS TO FORM:



Katherine L. Kenison, City Attorney