

ORDINANCE NO. 1373

AN ORDINANCE OF THE CITY OF KALAMA, WASHINGTON AMENDING KALAMA MUNICIPAL CODE CHAPTER 5.20.040 UTILITY TAX – PAYMENT AND CHAPTER 5.36.040 TO RESET THE DUE DATES FOR UTILITY TAX PAYMENTS TO BE MORE REASONABLE AND EFFICIENT BY ALLOWING ANNUAL, QUARTERLY, AND MONTHLY PAYMENTS BASED UPON MONTHLY GROSS REVENUES.

WHEREAS, the City of Kalama currently requires all Utility tax to be paid on a monthly bases which then generates many payments to be processed for very small amounts;

WHEREAS, the City believes both the payers and the City will benefit if the payment structure is changed to be based upon average monthly revenues amounts and allow for annual and quarterly payments as well as monthly payments;

NOW THEREFORE the City Council of the City of Kalama do ordain:

Section 1. Kalama Municipal Code Chapter 5.20.040 is amended to read as follows:

5.20.040 - Payment.

The tax imposed shall be due and payable in ~~monthly installments and remittance shall be by the twentieth~~ twenty-fifth (25th) day of the month succeeding the month for which the tax was accrued ***based upon the following annual gross revenue levels:***

| | |
|--|---|
| <i>\$1 - \$5000 in average monthly revenues</i> | <i>Report Annually – Due January 25th of each year for the preceding year</i> |
| <i>\$5,001 - \$50,000 in average monthly revenues</i> | <i>Report Quarterly – Due on April 25 for 1st quarter (Jan-March), July 25 for 2nd quarter (April-June), October 25 for 3rd quarter (July-Sept.) , and January 25 for 4th quarter (Oct.-Dec)</i> |
| <i>\$50,001 and up in average monthly revenues</i> | <i>Report Monthly – Due on the 25th of each month for preceding month.</i> |

Section 2. Kalama Municipal Code Chapter 5.36.040 is amended to read as follows:

5.36.040 - Tax due when.

A. The tax imposed by Section 5.36.030 shall be due and payable in quarterly installments, and remittance shall be made on or before the thirtieth twenty-fifth (25th) day of the next month succeeding the end of the **month for which the tax was accrued based upon the following annual gross revenue levels:**

| | |
|---|---|
| \$1 - \$5000 in average monthly revenues | Report Annually – Due January 25th of each year for the preceding year |
| \$5,001 - \$50,000 in average monthly revenues | Report Quarterly – Due on April 25 for 1st quarter (Jan-March), July 25 for 2nd quarter (April-June), October 25 for 3rd quarter (July-Sept.), and January 25 for 4th quarter (Oct.-Dec) |
| \$50,001 and up in average monthly revenues | Report Monthly – Due on the 25th of each month for preceding month. |

B. ~~The first payment made hereunder shall be made by the thirty first day of July, 1999, for the three month period ending the thirtieth day of June, 1999.~~

C. On or before such due date, the taxpayer shall file with the clerk-treasurer of the city a written return upon such form, and ~~setting forth such information as the clerk-treasurer shall reasonably require,~~ **setting forth the amount of gross revenue for period of the return** together with the payment of the amount of tax.

Section 3. Severability. If any section, subsection, paragraph, sentence, clause, or phrase of this ordinance is declared unconstitutional or invalid for any reason, such decision shall not affect the validity of the remaining parts of this ordinance.

Section 4. This ordinance shall become effective five days after passage, approval, and publication as provided by law.

Passed by the City Council of the City of Kalama at a regular meeting held on the 16th day of December, 2015

Mayor Pete Poulsen

Attest:

Coni McMaster, Clerk/Treasurer

Approved as to form:

City Attorney

Passed:

Published:

Effective:

DRAFT