

**CITY OF LIBERTY LAKE  
SPOKANE COUNTY, WASHINGTON  
ORDINANCE NO. 14**

**AN ORDINANCE OF THE CITY OF LIBERTY LAKE, WASHINGTON, IMPOSING A  
SALES AND USE TAX AS AUTHORIZED BY RCW 82.14.030(2)**

WHEREAS, upon incorporation of a new city, Washington State Law authorizes the new city to impose a retail sales tax in a total of 1.0 percent, comprised of two separate .5 percent options; and,

WHEREAS, the tax so collected is credited against the sales tax otherwise collected by Spokane County, for the same salable event; and,

WHEREAS, to the extent collected, this tax does not result in an increase in the amount of tax paid by residents and visitors in the City of Liberty Lake but this Ordinance diverts revenues to the City to fund necessary municipal services.

NOW, THEREFORE, the City Council of the City of Liberty Lake, Washington, do ordain as follows:

**Section 1.**     Imposition of sales and use tax as authorized by RCW 82.14.030(2).

A.     Imposition. In addition to other taxes which may be imposed by the City, there is imposed a separate sales and/or use tax, as the case may be, upon the same taxable events and upon which the tax imposed pursuant to RCW 82.14.030(1) is levied, as the same exists or may hereafter be amended, and as specifically authorized by RCW 82.14.020(2).

B.     Tax rate. The rate of tax imposed by section, which shall be in addition to the rate of tax permitted to be imposed by City ordinance pursuant to RCW 82.14.030(1), as the same now exists or may hereafter be amended, shall be one-half of one percent of the selling price (in the case of a sales tax) or value of the article used (in the case of a use tax); provided that if Spokane County shall impose a sales and/or use tax pursuant to RCW 82.14.030(2), as the same now exists or may hereafter be amended, at a rate that is equal to or greater than the rate imposed under this ordinance, then said County shall receive fifteen percent of the City tax; provided further, that if Spokane County shall impose a sales and/or use tax pursuant to RCW 82.14.030(2), at a rate that is less than the rate imposed under this ordinance, the County shall receive that amount of revenues from the City tax equal to fifteen percent of the rate of tax imposed by the County.

**Section 2.**     Administration - Collection. The administration and collection of the tax imposed by this ordinance shall be in accordance with the provisions of RCW 82.14.050, as the same now exists or may hereafter be amended.

**Section 3.**     Inspection of Records - Agreement with Department of Revenue. The City consents to the inspection of such records as are necessary by the Department of Revenue, pursuant to RCW 82.32.330, as the same now exists or may hereafter be amended. The Mayor is authorized to enter into an agreement with the Department of Revenue for the administration of the tax.

**Section 4.**     Subject to Referendum. Pursuant to RCW 82.14.036, the tax imposed by this ordinance is subject to referendum. A referendum petition to repeal the tax imposed by this ordinance must be filed with the City Clerk within seven days of passage of this ordinance. Within ten days of filing of the referendum petition, the City Clerk shall confer with the petitioner concerning the form and style of the petition, issue an identification number for the petition and write a ballot title for the measure. The ballot title shall be posed as a question so that an affirmative answer to the question and an affirmative vote on the measure results in the tax or tax rate increase being imposed, and a negative answer to the question and a negative vote on the measure results in the tax or tax rate increase not being imposed. The petitioner shall be notified of the identification number and ballot title within the ten day period.

After notification of the identification number and ballot title, the petitioner shall have 30 days to secure on petition forms the signatures of not less than fifteen percent of the registered voters of the City and to file the signed petitions with the City Clerk. Each petition form must contain the ballot title and the full text of the measure to be referred.

The City Clerk shall verify the sufficiency of the signatures on the petitions. If sufficient valid signatures are properly submitted, the City Clerk shall submit the referendum measure to the county or city voters at a general or special election held on one of the dates provided in RCW 29.13.010 as determined by the county legislative authority or City Council, which election shall not take place later than one hundred twenty days after the signed petition has been filed with the City Clerk.

**Section 5.**     Penalty. It is unlawful for any seller to fail or refuse to collect taxes with intent to violate the provisions of this ordinance, or to gain some advantage or benefit, whether direct or indirect, or for any buyer to refuse to pay any tax due under 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 6.**     Severability. If any section, sentence, clause or phrase of this ordinance should be held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity

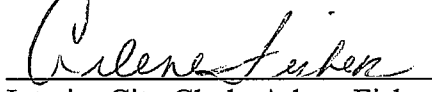
or unconstitutionality shall not affect the validity or constitutionality of any other section, sentence, clause or phrase of this ordinance.

**Section 7.** Effective Date. This Ordinance shall be in full force and effect five (5) days after publication of the Ordinance Summary, and on the date of incorporation.

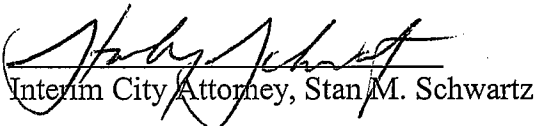
PASSED by the City Council this 12 day of June, 2001.

  
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Mayor, Steve Peterson

ATTEST:

  
\_\_\_\_\_  
Interim City Clerk, Arlene Fisher

APPROVED AS TO FORM:

  
\_\_\_\_\_  
Interim City Attorney, Stan M. Schwartz

Date of Publication: 7/5/01

Effective Date: Date of Incorporation

City of Liberty Lake  
P.O. Box 370  
Liberty Lake, WA 99019  
(509) 755-6702

**NOTICE OF ORDINANCE PASSED  
BY LIBERTY LAKE CITY COUNCIL**

The following is the title and summary of Ordinance No.14 passed by the City of Liberty Lake City Council on the 12 day of June, 2001.

**AN ORDINANCE OF THE CITY OF LIBERTY LAKE, WASHINGTON, IMPOSING A SALES AND USE TAX AS AUTHORIZED BY RCW 82.14.030(2)**

The introductory paragraphs state this ordinance does not result in an increase of the amount of tax paid by residents and visitors to the City of Liberty Lake.

**Section 1** imposes a .5 percent of sales and use tax with 15 percent thereof retained by Spokane County as authorized by RCW 82.14.030(1).

**Section 2** establishes administration and collection of the tax.

**Section 3** consents to inspection of records by the Department of Revenue.

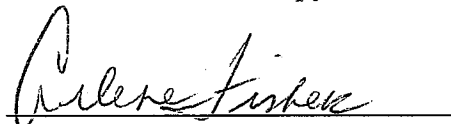
**Section 4** notes this portion of the City sales tax is subject to the right of referendum.

**Section 5** establishes a penalty for violation of the ordinance.

**Section 6** establishes a severability clause in the event that some portion of the Ordinance is held invalid.

**Section 7** states the Ordinance shall be in full force and effect five (5) days after publication of the Ordinance Summary, and on the date of incorporation.

The full text of the Ordinance is available at the Interim City of Liberty Lake City offices as identified above. A copy will be mailed out upon request.



Arlene Fisher  
Interim City Clerk

Published: