

**CHAPTER 3.20
LEASEHOLD EXCISE TAX**

Sections:

- 3.20.010 Tax Levied
- 3.20.020 Rate
- 3.20.030 Administration and Collection
- 3.20.040 Exemptions
- 3.20.050 Inspection of Records
- 3.20.060 Execution of Contract

- 3.20.010 Tax Levied: There is levied and shall be collected a leasehold excise tax on and after July 1, 1976, upon the act or privilege of occupying or using publicly owned real or personal property within the city through a "leasehold interest" as defined by RCW 82.29A.020; provided, that the following credits shall be paid, collected, and remitted to the Department of Revenue of the State at the time and in the manner prescribed by RCW 82.29A.050. (Ord. 761, 1976)
- 3.20.020 Rate: The rate of the tax imposed by Section 3.24.010 of this chapter shall be four percent (4%) of the taxable rent (as defined by RCW 82.29A.020); provided, that the following credits shall be allowed in determining the tax payable:
- A. With respect to a leasehold interest arising out of any lease or agreement, the terms of which were binding on the lessee prior to July 1, 1970, where such lease or agreement has not been renegotiated (as defined by RCW 82.29A.010) since that date, and excluding from such credit any leasehold interest arising out of any lease of property covered by the provisions of RCW 28B.20.394 and any lease or agreement including options to renew which extend beyond January 1, 1985, as follows:
 - 1. With respect to taxes due in calendar year 1976, a credit equal to eighty percent (80%) of the tax produced by the rate imposed in this section;
 - 2. With respect to taxes due in calendar year 1977, a credit equal to sixty percent (60%) of the tax produced by the rate imposed in this section;
 - 3. With respect to taxes due in calendar year 1978, a credit equal to forty percent (40%) of the tax produced by the rate imposed in this section;
 - 4. With respect to taxes due in calendar year 1979, a credit equal to twenty percent (20%) of the tax produced by the rate imposed in this section.
 - B. With respect to a produce lease (as defined by RCW 82.29A.020), a credit of thirty-three percent (33%) of the tax produced by the rate imposed in this section. (Ord. 761, 1976)
- 3.20.030 Administration and Collection: The administration and collection of the tax imposed by this chapter shall be in accordance with the provisions of the state act. (Ord. 761, 1976)
- 3.20.040 Exemptions: Leasehold interests exempted by RCW 82.29A.130 as it now exists or may hereafter be amended shall be exempt from the tax imposed pursuant to Section 3.24.010 of this code. (Ord. 761, 1976)
- 3.20.050 Inspection of Records: The city consents to the inspection of such records as are necessary to qualify the city for inspection of records of the Department of Revenue pursuant to RCW 82.32.330. (Ord. 761, 1976)
- 3.20.060 Execution of Contract: The City Manager is authorized to execute a contract with the Department of Revenue of the state for the administration and collection of the tax imposed by Section 3.24.010; provided, that the City Attorney shall first approve the form and content of the contract. (Ord. 761, 1976)