

CHAPTER 3.27
REAL ESTATE EXCISE TAX: 1986

Sections:

- 3.27.010 Imposition of Real Estate Excise Tax
- 3.27.020 Rate of Tax Imposed
- 3.27.030 Payment and Collection of Tax
- 3.27.040 Distribution and Disposition of Tax Proceeds

- 3.27.010 Imposition of Real Estate Excise Tax: There is hereby imposed a real estate excise tax as authorized by RCW 82.46.010(1), upon every taxable event, as defined in RCW 82.46.010(3), occurring within the City of Moses Lake. The tax shall be imposed upon and collected from those persons who are taxable by the state under RCW Chapter 82.45. (Ord. 1222, 1986)
- 3.27.020 Rate of Tax Imposed: The rate of tax imposed by Section 3.27.010 of this ordinance shall be one quarter (1/4) of one percent (1%) of the selling price of the real estate sold. (Ord. 1222, 1986)
- 3.27.030 Payment and Collection of Tax: The payment and collection of the tax imposed by this ordinance shall be in accordance with the provisions of RCW 82.14.060 and RCW 82.46.030(1). (Ord. 1222, 1986)
- 3.27.040 Distribution and Disposition of Tax Proceeds: The distribution and disposition of tax proceeds collected as a result of the imposition of the tax by this ordinance shall be in accordance with the provisions of RCW 82.14.030(2). (Ord. 1222, 1986)