

CHAPTER 3.32
NATURAL OR MANUFACTURED GAS USE TAX: 1990

Sections:

- 3.32.010 Natural or Manufactured Gas Line Use Tax imposed
- 3.32.020 Rate
- 3.32.030 Exemptions
- 3.32.040 Credits
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- 3.32.010 Natural or Manufactured Gas Line Use Tax Imposed: There is hereby levied and there shall be collected from every person in this city a use tax for the privilege of using natural gas or manufactured gas within the city as a consumer, effective September 1, 1990. (Ord. 1441, 1990)
- 3.32.020 Rate: The tax shall be imposed in an amount equal to the value of the article used by the taxpayer multiplied by the rate in effect for the tax on the natural gas businesses under RCW 35.21.870 within the City of Moses Lake. The "value of the article used" does not include any amounts that are paid for the hire or use of a natural gas business in transporting the gas subject to tax under this subsection if those amounts are subject to tax under RCW 35.21.870. (Ord. 1441, 1990)
- 3.32.030 Exemptions: The tax imposed under this section shall not apply to the use of natural or manufactured gas if the person who sold the gas to the consumer has paid a tax under RCW 35.21.870 with respect to the gas for which exemption is sought under this subsection. (Ord. 1441, 1990)
- 3.32.040 Credits: There shall be a credit against the tax levied under this section in an amount equal to any tax paid by:
- A. The person who sold the gas to the consumer when that tax is a gross receipts tax similar to that imposed pursuant to RCW 35.21.870 by another state with respect to the gas for which a credit is sought under this subsection; or
 - B. The person consuming the gas upon which a use tax similar to the tax imposed by this section was paid to another state with respect to the gas for which a credit is sought under this subsection. (Ord. 1441, 1990)
- 3.32.050 Administration and Collection: The use tax hereby imposed shall be paid by the consumer. The administration and collection of the tax hereby imposed shall be pursuant to RCW 82.14.050. (Ord. 1441, 1990)
- 3.32.060 Contract Execution: The City Manager is authorized to execute a contract with the Department of Revenue of the State of Washington for the administration and collection of the tax imposed by this section; provided, that the City Attorney shall first approve the form and content of such contract. (Ord. 1441, 1990)