

LOCAL SALES-USE TAX ORDINANCE

Section 1. There is hereby imposed a sales or use tax, as the case may be, upon every taxable event, as defined in section 3, chapter 94, Laws of 1970, First Extraordinary Session, occurring within the county of Mason. The tax shall be imposed upon and collected from those persons from whom the state sales or use tax is collected pursuant to chapters 82.08 and 82.12 RCW.

Section 2. The rate of the tax imposed by section 1 shall be one-half of one percent of the selling price or value of the article used, as the case may be.

Section 3. The administration and collection of the tax imposed by this ordinance shall be in accordance with the provisions of section 6, Chapter 94, Laws of 1970, First Extraordinary Session.

Section 4. There shall be allowed against the tax imposed by this ordinance a credit for the full amount of any city sales or use tax imposed upon the same taxable event, as defined in section 3, chapter 94, Laws of 1970, First Extraordinary Session, upon which a tax is imposed by this ordinance.

Section 5. The county hereby consents to the inspection of such records as are necessary to qualify the county for inspection of records of the Department of Revenue, pursuant to RCW 82.32.330.

Section 6. The county hereby authorizes the Chairman of the Board of Mason County Commissioners to enter into a contract with the Department of Revenue for administration of the tax.

Section 7. Any seller who fails or refuses to collect the tax as required with the intent to violate the provisions of this ordinance or to gain some advantage or benefit, either direct or indirect, and any buyer who refuses to pay any tax due under this ordinance shall be guilty of a misdemeanor.

Section 8. This ordinance shall take effect July 1, 1970.

DATED this 11th day of May, 1970.

BOARD OF COUNTY COMMISSIONERS  
OF MASON COUNTY, WASHINGTON.

Martin A. Smith  
Chairman

William O. Hunter

Barclay W. Smith

ATTEST:

Ruth E. Boyesen  
Auditor & Clerk of said Board

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