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RMC 5.48, Garbage Franchise Tax

ORDINANCE NO. 1811

ORIGINAL

AN ORDINANCE OF THE CITY OF REDMOND,  
WASHINGTON, AMENDING CHAPTER 5.48 OF THE  
REDMOND MUNICIPAL CODE IN ORDER TO CHANGE THE  
TYPE OF TAX IMPOSED AND THE AMOUNT OF THAT  
TAX FOR GARBAGE COLLECTION.

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WHEREAS, in 1970, the City Council of the City of Redmond developed and imposed a garbage collection franchise tax that was collected against entities or persons engaged in or carrying on the business of garbage collection service within the City whether under franchise or contract with the City, and

WHEREAS, the City Council of the City of Redmond now wishes to amend that provision so that it is no longer referred to as a "franchise tax", but rather a "tax" imposed against entities or persons that conduct the business of garbage collection within the City, and

WHEREAS, the City Council also desires to amend the amount of the tax imposed against such business conducted within the City during each year, and

WHEREAS, the current franchise that the City has with Washington Waste Hauling and Recycling, Inc., dba Waste Management-SnoKing, will expire on December 31, 1994, NOW, THEREFORE,

THE CITY COUNCIL OF THE CITY OF REDMOND, WASHINGTON, DO  
ORDAIN AS FOLLOWS:

Section 1. Garbage Collection Tax. Chapter 5.48 of the Redmond Municipal

Code is hereby amended to read as follows:

**5.48.010 Garbage collection tax imposed.** There is levied and shall be collected upon every person engaged in or carrying on the business of garbage collection service within the City a tax equal to 6.0 percent of the total gross income derived from such business conducted within the City. This payment shall be made on a quarterly basis, and shall be due and payable on the date indicated by the statement.

**5.48.020 Conditions and records requirements for subject businesses.** Every person or entity that engages in the garbage collection business within the City shall also be subject to the same provisions that have been applied to an occupation tax, that are listed in the following sections of the Redmond Municipal Code as they now appear or are hereafter amended:

- (1) 5.44.030,
- (2) 5.44.060,
- (3) 5.44.070,
- (4) 5.44.080,
- (5) 5.44.100,
- (6) 5.44.110,
- (7) 5.44.120,
- (8) 5.44.130,
- (9) 5.44.140,
- (10) 5.44.150,
- (11) 5.44.170,
- (12) 5.44.190, and
- (13) 5.44.200.

**5.48.030 Violations/appeals.** Any person violating any provision of this chapter shall, upon conviction thereof, be punished as provided in Section 1.01.110.

Any taxpayer who engages in or carries on any business subject to the tax hereunder, and fails or refuses to pay the tax or any part thereof on or before the due date shall be operating in violation of this chapter.

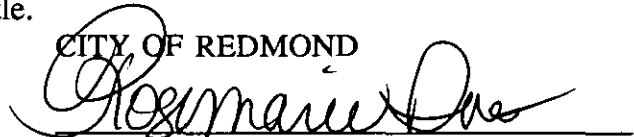
For each payment due, when such payment is not made by the due date, it shall be subject to the provisions set out in 5.44.180.

Any taxpayer aggrieved by the amount of the tax found by the City Clerk to be required under this provision, or by any decision of the City Clerk in the

enforcement and administration of this chapter, may appeal the matter subject to the provisions set out in RMC 5.44.210.

Section 2. 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 3. Effective Date. This ordinance, being an exercise of a power specifically delegated to the City legislative body, is not subject to referendum, and shall take effect on January 1, 1995, which shall be at least five (5) days after passage and publication of an approved summary thereof consisting of the title.

CITY OF REDMOND  
  
MAYOR ROSEMARIE IVES

ATTEST/AUTHENTICATED:

  
CITY CLERK, DORIS SCHAIBLE

APPROVED AS TO FORM:  
OFFICE OF THE CITY ATTORNEY:

By: 

FILED WITH THE CITY CLERK: 12/5/94 / 11/22/94  
PASSED BY THE CITY COUNCIL: 11/29/94  
SIGNED BY THE MAYOR: 12/21/94  
PUBLISHED: 12/07/94  
EFFECTIVE DATE: 12/12/94  
ORDINANCE NO. 1811