

POULSBO DISTRIBUTION SCHEDULE

ORDINANCE NO. 2022-17

SUBJECT: Utility Tax Update

CONFORM AS TO DATES & SIGNATURES

- ☒ Filed with the City Clerk: 12/15/2022
- ☒ Passed by the City Council: 12/21/2022
- ☒ Signature of Mayor
- ☒ Signature of City Clerk
- ☒ Publication: 12/26/2022
- ☒ Effective: 01/01/2023
- ☐ Recorded: _____

DISTRIBUTED COPIES AS FOLLOWS:

- ☒ NK Herald: (Seattle Times) 12/21/2022
- ☒ Code Publishing
- ☒ City Attorney
- ☒ Clerk's Department:
- ☐ City Council
- ☐ Finance:
- ☒ Posted to Library Drive and Website
- ☒ Posted to Laserfiche
- ☐ Scanned and Tossed: _____
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- ☐ _____

Rhiannon Fernandez

City Clerk

12/21/2022

Date

ORDINANCE NO. 2022-17

AN ORDINANCE OF THE CITY OF POULSBO, WASHINGTON, RELATING TO UTILITY TAXES, REPEALING SECTIONS 2, 3, AND 4 OF ORDINANCE NO. 2020-12 IN ORDER TO KEEP THE TAX ON THE FURNISHING OF WATER, SEWER, AND STORMWATER SERVICE AT TWELVE PERCENT (12%); PROVIDING FOR SEVERABILITY AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, Poulsbo Municipal Code (PMC) 3.36.050(E) and (H) currently impose a twelve percent (12%) tax on the sale, delivery, distribution, and furnishing of water, sewer, and stormwater service within the City limits and outside the City limits when provided by the City, and

WHEREAS, Sections 2, 3, and 4 of Ordinance No. 2020-12, passed by the Poulsbo City Council on September 9, 2020, provide for the utility tax to decrease to 10% effective January 1, 2023, to 8% on January 1, 2025, and to 6% on January 1, 2027, and

WHEREAS, the revenue needs of the City have changed and the Poulsbo City Council has determined that the utility tax on water, sewer, and stormwater service should remain at 12% indefinitely.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF POULSBO, WASHINGTON, DO ORDAIN AS FOLLOWS:

Section 1. Repeal of Utility Tax Decreases. Sections 2, 3, and 4 of City of Poulsbo Ordinance No. 2020-12 are hereby repealed and the 12% utility tax imposed under Section 1 of Ordinance No. 2020-12 shall remain in effect. Subsections 3.36.050(E) and (H) shall continue to read as follows:

- E. Upon every person engaged in the sale, delivery, distribution, or furnishing of water for domestic, farm, and other uses or the provision of sewage collection and disposal, a tax equal to twelve percent of the total gross income derived from the operation of such business within the city. The tax shall also apply to all revenues from the sale, delivery, distribution, or furnishing of water for domestic, farm, and other uses to customers located outside the city when said service is provided by the city.


...

- H. Upon every person engaged in the sale, delivery, distribution, or furnishing of stormwater collection and disposal, a tax equal to twelve percent of the total gross income derived from the operation of such business within the city. The tax rate established by this subsection shall apply to all gross income received on or after October 1, 2020.

Section 2. Severability. If any section, subsection, paragraph, sentence, clause or phrase of this ordinance or its application to any person or situation should be held to be invalid or unconstitutional for any reason by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of the remaining portions of this ordinance or its application to any other person or situation.

Section 3. Effective Date. This ordinance shall take effect and be in full force January 1, 2023, which is more than five (5) days after publication of the attached summary, which is hereby approved.

APPROVED:

DocuSigned by:

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MAYOR REBECCA ERICKSON

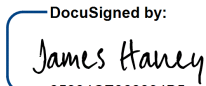
ATTEST/AUTHENTICATED:

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CITY CLERK RHIANNON FERNANDEZ

APPROVED AS TO FORM:

DocuSigned by:

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CITY ATTORNEY JAMES E. HANEY

FILED WITH THE CITY CLERK: 12/15/2022
PASSED BY THE CITY COUNCIL: 12/21/2022
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SUMMARY OF ORDINANCE NO. 2022-17
of the City of Poulsbo, Washington

On December 21, 2022, the City Council of the City of Poulsbo, Washington, approved Ordinance No. 2022-17, the main point of which may be summarized by its title as follows:

AN ORDINANCE OF THE CITY OF POULSBO, WASHINGTON, RELATING TO UTILITY TAXES, REPEALING SECTIONS 2, 3, AND 4 OF ORDINANCE NO. 2020-12 IN ORDER TO KEEP THE TAX ON THE FURNISHING OF WATER, SEWER, AND STORMWATER SERVICE AT TWELVE PERCENT (12%); PROVIDING FOR SEVERABILITY AND ESTABLISHING AN EFFECTIVE DATE.

The full text of this ordinance will be mailed upon request.

DATED this 21st day of December 2022.

DocuSigned by:

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CITY CLERK, RHIANNON FERNANDEZ CMC