

ORDINANCE NO. 1171

AN ORDINANCE RELATING TO UTILITY TAXES AND AMENDING SECTION CHAPTER 5.20.030 OF THE WOODLAND MUNICIPAL CODE TO INCREASE THE PERCENTAGE OF TAX LEVIED ON TELEPHONE UTILITIES, ELECTRIC UTILITIES AND NATURAL, MANUFACTURED OR MIXED GAS UTILITIES; AND APPROVING PUBLICATION BY SUMMARY AS MORE PARTICULARLY SET FORTH HEREIN.

WHEREAS, the City has the need and the authority to levy taxes to meet its financial requirements; and

WHEREAS, Section 5.20.030 of the Woodland Municipal Code levies taxes upon anyone engaged in carrying on any telephone business within or partly within the corporate limits of the City; and

WHEREAS, due to current economic factors, it has been deemed necessary to increase the utility tax on telephone businesses, electricity and natural gas businesses from the current rate of **five percent to six percent**; and

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF WOODLAND, STATE OF WASHINGTON, DOES ORDAIN AS FOLLOWS:

Section 1. That Woodland Municipal Code 5.20.030, "Tax—Levy," is hereby amended to provide as follows:

5.20.030 Tax--Levy.

From and after August 17, 1981, there is levied upon, and there shall be collected from, every person, firm or corporation engaged in carrying on the following business for hire or for sale of a commodity or a service within or partly within the corporate limits of the city, the tax for the privilege of so doing business, as defined in this section:

A. 1. Upon any **telephone business** there shall be levied a tax equal to **fivesix percent** of the total gross operating revenues, including revenues from intrastate toll, derived from the operation of such business within the city. Gross operating revenues for this purpose shall not include charges which are passed on to the subscribers by a telephone company pursuant to tariffs required by regulatory order to compensate for the cost to the company of the tax imposed by this chapter.

2. "Telephone business" means the business of providing access to a local telephone network, local telephone network switching service, toll service, coin telephone services, telephonic, video, data, pagers, or similar communication or transmission for hire, via a local telephone network, toll line or channel, cable, microwave, or similar communication or transmission system. The term includes cooperative or farmer line telephone companies or associations operating exchanges. "Telephone business" does not include the providing of competitive telephone service, or providing of cable television services, or other providing of broadcast services by radio or television stations.

3. "Competitive telephone service means the providing by any person of telecommunications equipment or apparatus, directory advertising and lease of telephone street directories, or service related to that equipment or apparatus such as repair or maintenance service, if the equipment or apparatus is of a type which may be provided by persons not subject to regulation as telephone companies under Title 80 RCW, and for which a separate charge is made. Transmission of communication through cellular telephone is classified as "telephone business" rather than "competitive telephone service".

4. "**Cellular telephone service**" is a two-way voice and data telephone/telecommunications system based in whole or substantial part on wireless radio communications and which is not subject to regulation by the Washington Utilities and Transportation Commission (WUTC). This includes cellular mobile service. Cellular mobile service includes other wireless radio communications services such as specialized mobile radio (SMR), personal communications services (PCS), and any other evolving wireless radio communications technology, which accomplishes the same purpose as cellular mobile service. Cellular telephone service is included within the definition of "telephone business" for the purposes of this chapter.

5. "**Pager service**" means service provided by means of an electronic device which has the ability to send or receive voice or digital messages transmitted through the local telephone network, via satellite or any other form of voice or data transmission.

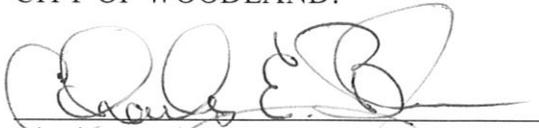
B. There is levied a tax on the sale, delivery or distribution of **electricity** and electrical energy and for the privilege of carrying on said business, such tax to be equal to **fivesix percent** of the gross operating revenue derived from sales of such electricity to ultimate users within the city; provided, however, that there shall not be any tax levied for the installation charges of electrical units.

C. There is levied a tax on the sale of **natural, manufactured or mixed gas** for residential, commercial or industrial consumption and for the privilege of carrying on said business, such tax to be equal to **fivesix percent** of gross operating revenues from such sales of natural, manufactured or mixed gas within the limits of the city.
(Ord. 949 § 1, 2001; Ord. 685 § 2, 1989; Ord. 526 § 3, 1981)

Section 2. Effective Date. **This ordinance shall become effective January 1, 2010** with respect to the tax imposed in WMC Subsections 5.20.030 (A), (B), and (C), provided that the City Clerk-Treasurer shall cause this ordinance to be published after its passage and approval as required by law.

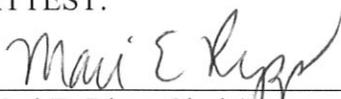
ADOPTED this 7th day of December, 2009.

CITY OF WOODLAND:



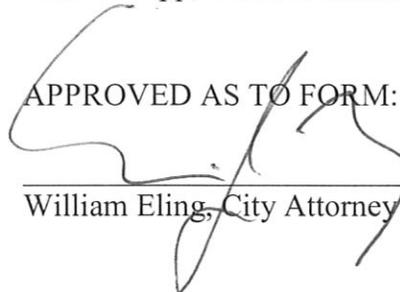
Charles E. Blum, Mayor

ATTEST:



Mari E. Ripp, Clerk/Treasurer

APPROVED AS TO FORM:



William Eling, City Attorney

PUBLISHED: December 16, 2009

**SUMMARY OF ORDINANCE NO. 1171
OF THE CITY OF WOODLAND, WASHINGTON**

On December 7, 2009 the City Council of the City of Woodland, Washington, approved Ordinance No. 1171 the main point which may be summarized by its title as follows:

AN ORDINANCE RELATING TO UTILITY TAXES AND AMENDING SECTION CHAPTER 5.20.030 OF THE WOODLAND MUNICIPAL CODE TO INCREASE THE PERCENTAGE OF TAX LEVIED ON TELEPHONE UTILITIES, ELECTRIC UTILITIES AND NATURAL, MANUFACTURED OR MIXED GAS UTILITIES; AND APPROVING PUBLICATION BY SUMMARY AS MORE PARTICULARLY SET FORTH HEREIN.

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

APPROVED by the City Council at their meeting on 7th day of December, 2009.



Mari E. Ripp, Clerk-Treasurer

Published: December 16, 2009
Effective: January 1, 2010