

**CITY OF BLACK DIAMOND
WASHINGTON**

ORDINANCE NO. 12-983

**AN ORDINANCE OF THE CITY OF BLACK DIAMOND,
WASHINGTON, RELATING TO BUSINESS AND
OCCUPATION TAXES; REPEALING BDMC 5.02
(BUSINESS AND OCCUPATION TAX); PROVIDING FOR
SEVERABILITY; AND ESTABLISHING AN EFFECTIVE
DATE**

WHEREAS, the City Council on December 20, 2007, enacted Ordinance No. 07-847 amending the Business and Occupation Tax Code, codified at Chapter 5.02 of the Black Diamond Municipal Code; and

WHEREAS, the amendment provided that effective January 1, 2008 the City would no longer impose Business and Occupation taxes established pursuant to BDMC Ch. 5.02; and

WHEREAS, although the Ordinance amending BDMC Ch. 5.02 eliminated the imposition of Business and Occupation taxes established under that chapter, it did not provide for repeal of the Business and Occupation Tax Code provisions;

WHEREAS, state law requires, pursuant to RCW Ch. 35.102, that all City Business and Occupation tax codes, with the exception for utility tax codes, include mandatory provisions of the Model Business and Occupation tax ordinance; and

WHEREAS, BDMC Ch. 5.02 is not compliant with state law and thus, in the event that the City Council should decide to reconsider imposition of a Business and Occupation tax, current BDMC Ch. 5.02 would have to be substantially amended; and

WHEREAS, maintaining a Business and Occupation Tax Code that does not actually impose a Business and Occupation tax could cause confusion to current, future and prospective businesses who may review the City Code and not understand that the code includes a provision eliminating the Business and Occupation taxes imposed pursuant to that chapter; and

WHEREAS, the City Council finds it in the best interest of the public health, safety and welfare, to repeal BDMC Ch. 5.02;

NOW, THEREFORE, the City Council of the City of Black Diamond, Washington, do ordain as follows:


Section 1. Repeal of Chapter 5.02 BDMC (Business and Occupation Tax). Chapter 5.02 of the Black Diamond Municipal Code is hereby repealed in its entirety.

Section 2. Severability. Should any section, paragraph, sentence, clause or phrase of this Ordinance, or its application to any person or circumstance, be declared unconstitutional or otherwise invalid for any reason, or should any portion of this Ordinance be pre-empted by state or federal law or regulation, such decision or pre-emption shall not affect the validity of the remaining portions of this Ordinance or its application to other persons or circumstances.

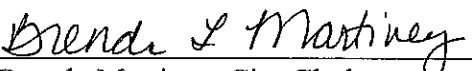
Section 3. Effective Date. This Ordinance shall be published in the official newspaper of the City, and shall take effect and be in full force five (5) days after the date of publication.

ADOPTED BY THE CITY COUNCIL AT A REGULAR MEETING THEREOF ON THE 15TH DAY OF NOVEMBER, 2012.

CITY OF BLACK DIAMOND


Rebecca Olness, Mayor

ATTEST/AUTHENTICATED:


Brenda Martinez, City Clerk

Approved as to form:

Chris D. Bacha,
Kenyon Disend PLLC
City Attorney

Filed with the City Clerk: 11/16/2012
Passed by the City Council: 11/15/2012
Ordinance No. 12-983
Date of Publication: 11/23/2012
Effective Date: 11/28/2012