

ORDINANCE NO. 09-916

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF BLACK DIAMOND, KING COUNTY, WASHINGTON, AMENDING CHAPTER 5.08 OF THE BLACK DIAMOND MUNICIPAL CODE TO ALLOW THE CITY FINANCE DIRECTOR TO ESTABLISH THE PAYMENT DUE DATE FOR CITY UTILITY TAXES

WHEREAS, the City of Black Diamond municipal code currently provides that utility tax payments can be made up to the thirtieth day of the month that follows the month for which the tax accrued; and

WHEREAS, if a customer waits to pay the tax on the thirtieth of the month, this often prevents the City from being able to deposit the funds by the end of the month, preventing those funds from being credited to that month's financial statements~~balance sheet~~, complicating the accounting process for the City; and

WHEREAS, to avoid this problem, the City Finance Director would like to establish an earlier payment deadline for utility taxes; and

WHEREAS, to ensure the Finance Director can act quickly as needed to adjust payment due dates in response to the need to ensure adequate cash flow, and to avoid the inefficiency of having to amend the municipal code to adjust such dates, the City Council finds it is in the public interest to authorize the Finance Director, in consultation with the Mayor or his/her designee, to amend the utility tax due dates as needed.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF BLACK DIAMOND, WASHINGTON, DOES ORDAIN AS FOLLOWS:

Section 1. Section 5.08.040 of the Black Diamond municipal code is hereby amended to read as follows:

5.08.040 When tax due—Reporting period.

A. The tax imposed by this chapter shall be due and payable in monthly installments and remittance shall be made on or before the thirtieth day a payment due date established by the city finance director, in consultation with the mayor or his or her designee. The payment due date shall be no sooner than the fourteenth day of the month next~~following~~following the end of the month in which the tax accrued.

B. The payment due date may be amended from time to time when, in the determination of the finance director in consultation with the mayor or his/her designee, adjustment is

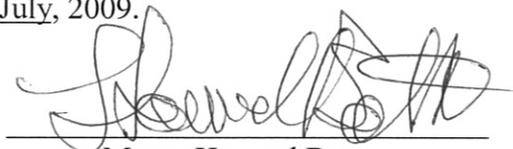
necessary to ensure adequate cash flow for the city or for other reasonable purposes, provided, at least thirty (30) days notice shall be given prior to any change in the due date. ~~C. upon such forms as the city clerk-treasurer shall prescribe.~~ At the ~~city clerk-treasurer's~~ finance director's discretion, businesses may be assigned to a quarterly reporting period depending on the tax amount owing, with the payment due date to be established by the finance director.

Section 2. Severability. Each and every provision of this Ordinance shall be deemed severable. In the event that any portion of this Ordinance is determined by final order of a court of competent jurisdiction to be void or unenforceable, such determination shall not affect the validity of the remaining provisions thereof, provided the intent of this Ordinance can still be furthered without the invalid provision.

Section 3. Effective date. This Ordinance shall be in full force and effect five (5) days after publication as required by law. A summary of this Ordinance may be published in lieu of the entire Ordinance, as authorized by State law.

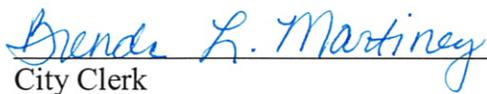
Introduced on the 16th day of July, 2009.

Passed by the City Council on the 16 day of July, 2009.



Mayor Howard Botts

ATTEST:



City Clerk

APPROVED AS TO FORM:

Loren D. Combs, City Attorney

Published: 7/21/09
Effective Date: 7/26/09