

**CHAPTER 6A.40**  
**COMMUNICATIONS TAX**

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**6A.40.040 Persons subject to tax.**

A tax as specified herein is hereby levied upon and shall be collected from every person engaging in or carrying on the following business:

Cable service – A tax equal to 8 percent of the gross income from cable service provided to customers within the City.

Cellular telephone and/or pager services business – A tax equal to 6 percent of the total gross income from cellular telephone or pager services business provided to customers whose place of primary use is within the City.

Competitive telephone service – Competitive telephone service, as hereinabove defined, shall be taxed as a retail sale under TMC 6A.30.

Telephone business – A tax equal to 6 percent of the total gross income from telephone business provided to customers within the City.

**6A.40.050 Tax rate.**

Activity	Tax Rate
A. Cable service	8.0%
B. Cellular or pager	6%
C. Competitive telephone service	Retail sale in 6A.30
D. Telephone business	6%

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**CHAPTER 6A.50**  
**ELECTRICITY BUSINESS AND SOLID WASTE COLLECTION BUSINESS**

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**6A.50.030 Persons subject to tax – Rate.**

There is hereby levied upon and shall be collected from every person engaging in or carrying on the (1) electricity business, a tax equal to 6 percent of the total gross income from such business conducted within the City, and on those persons engaged in or carrying on the (2) solid waste collection business, a tax equal to 8 percent of the total gross income from such business conducted within the City.

Activity	Tax Rate
Electricity Business	6%
Solid Waste Collection Business	8%

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**CHAPTER 6A.90**  
**NATURAL OR MANUFACTURED GAS TAX**

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**6A.90.030 Occupations subject to tax – Rate.**

Pursuant to RCW 35.21.870, there is hereby levied upon and shall be collected from every person engaged in or carrying on the business of transmitting, distributing, brokering, or selling natural or manufactured gas including “activity incidental to the transmissions, distributions or sale of natural gas” a fee or occupation tax equal to 6 percent of the total gross income from such business in the City.

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**CHAPTER 6A.100**  
**GROSS EARNINGS TAX – PUBLIC UTILITIES**

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**6A.100.010 Power, Water, and Rail Divisions – Department of Public Utilities.**

There is hereby imposed upon the Power, Water, and Rail Divisions of the Department of Public Utilities taxes upon the gross earnings of said divisions and each of them at the following rates of gross earnings, for the benefit of the General Fund of the City: upon the Power Division, 6 percent, except for gross earnings derived from cable television activity for which the rate shall be 8 percent; and upon the Water and Rail Divisions, 8 percent; which taxes however shall be subordinate to any payments required to be made by any of said divisions from said gross earnings into any fund or funds heretofore or hereafter created for the payment of the principal of and interest on revenue bonds of the City heretofore or hereafter issued.

Department of Public Utilities Activity	Tax Rate
Power Division	6%
Cable Television	8%
Water and Rail Systems	8%

**6A.100.020 Solid Waste Utility and Sewer Utility – Department of Environmental Services.**

There is hereby imposed upon the Solid Waste Utility Division of the Department of Environmental Services, and upon the Sewer Utility of the Department of Public Works, for the benefit of the General Fund of the City, a tax upon the gross earnings of said utilities of 8 percent of said gross earnings, except that earnings from the activity involved in the sale of electricity or natural gas shall be taxed at the rate of 6 percent. The tax shall, however, be subordinate to any payments required to be made by any of said divisions from said gross earnings into any fund or funds heretofore or hereafter created for the payment of the principal of and interest on revenue bonds of the City heretofore or hereafter issued. Said taxes are hereby found to be reasonable and not disproportionate to the amount of taxes which said divisions or subdepartments would pay if operated as private utilities.

Department of Environmental Services Activity Tax Rate

Solid Waste and Sewer Utility Divisions 8%

Sale of Electricity or Natural Gas 6%

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