

CHAPTER 8.06

REAL ESTATE SALES EXCISE TAX

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8.06.010 IMPOSITION OF EXCISE TAX ON REAL ESTATE SALES.

There is imposed an excise tax pursuant to RCW 82.45.060 upon each sale of real property occurring within the County of Benton. The tax is imposed upon and collected from persons who are taxable by the State upon the occurrence of any taxable event.
[Ord. 206 (1986) § 2; Ord. 411 (2005) § 3]

8.06.020 RATE OF TAX IMPOSED.

The rate of tax imposed by RCW 82.45.060 and referenced by BCC 8.06.010 shall be one and twenty-eight one-hundredths percent (1.28%) of the selling price.
[Ord. 206 (1986) § 3; Ord. 411 (2005) § 4]

8.06.050 IMPOSITION OF ADDITIONAL TAX. There is hereby imposed an additional excise tax as authorized by RCW 82.46.010(2), upon each sale of real property occurring within the unincorporated areas of County of Benton. The tax shall be imposed upon and collected from persons who are taxable by the State upon the occurrence of any taxable event.

[Ord. 206 (1986) § 6; Ord. 411 (2005) § 5]

8.06.060 ADDITIONAL RATE OF TAX IMPOSED. The second additional rate of tax imposed by BCC 8.06.050 of this chapter shall be one quarter of one percent (0.25%) of the selling price.

[Ord. 206 (1986) § 7; Ord. 411 (2005) § 6]

8.06.070 ADMINISTRATION AND COLLECTION OF TAX. The administration and collection of the tax imposed by this chapter shall be in accordance with the provisions of Chapters 82.45 and 82.46 RCW.

[Ord. 206 (1986) § 8]

8.06.080 SEVERABILITY. If any provision of this chapter or the application to any person or circumstance is held invalid, the remainder of this chapter or the application of the provisions to other persons or circumstances shall not be affected.

[Ord. 206 (1986) § 9]

8.06.090 EFFECTIVE DATE. This chapter shall take effect and be in full force upon its passage and adoption.

[Ord. 206 (1986) § 10; Ord. 411 (2005) § 8]

[NOTE: Pages 8-3 through 8-5 are reserved.]