

City of Everett Municipal Code

3.28.050 Business subject to utility tax

There is hereby levied and shall be collected a tax on account of the business activities described herein, and in the amounts to be determined by the application of the rates against gross income, as follows:

A. Upon every person engaged in or carrying on a telephone business, a tax equal to six percent of the gross income derived from the operation of such business within the city of Everett.

B. Upon every person engaged in or carrying on a gas business within the city of Everett, a tax equal to six percent of gross income. Provided, however, that with regards to any sales of natural gas that are exempt from the tax imposed under Chapter [82.16](#) RCW, as provided in Section 301 of Chapter 216, Laws of 2014 (ESSB 6440), the rate of taxation will be equal to that imposed by Section [3.24.050\(4\)](#).

C. Upon every person engaged in or carrying on a light or power business, a tax equal to six percent of the gross income derived from the sale of electricity within the city of Everett, exclusive of revenues derived from the sale of electricity for purposes of resale.

D. Upon every person engaged in or carrying on a cable television service within the city of Everett, a tax equal to:

1. From the effective date of the ordinance codified in this chapter to December 31, 2015, two percent of gross income.
2. From January 1, 2016, to December 31, 2016, four percent of gross income.
3. After January 1, 2017, six percent of gross income.

E. Upon every person engaged in or carrying on a solid waste service within the city of Everett, a tax equal to:

- 1. From the effective date of the ordinance codified in this chapter to December 31, 2015, two percent of gross income.**
- 2. From January 1, 2016, to December 31, 2016, four percent of gross income.**
- 3. After January 1, 2017, six percent of gross income. (Ord. 3384-14 § 5, 2014.)**