

ORDINANCE NO. 3574

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LONGVIEW, WASHINGTON, AMENDING CHAPTER 5.06 OF THE LONGVIEW MUNICIPAL CODE TO APPLY THE CITY UTILITY TAX UNIFORMLY TO ALL CUSTOMERS RECEIVING CITY OF LONGVIEW UTILITY SERVICES REGARDLESS OF WHETHER THE CUSTOMER IS LOCATED INSIDE OR OUTSIDE THE CITY LIMITS; AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, the City of Longview owns and operates municipal water and sewer utility systems that provide service both inside and outside the corporate limits of the City; and

WHEREAS, the City currently imposes a business and occupation tax, also known as a utility tax, on the income of public and private utility services, with the imposition of the tax on water and sewer utilities limited to services provided within the City limits; and

WHEREAS, customers located outside the City limits receive the same municipal utility services through the City's water distribution and sewer collection infrastructure but are not currently subject to the utility tax; and

WHEREAS, the City maintains, operates, repairs, and replaces utility infrastructure serving all customers connected to the system, including pipelines, pump stations, reservoirs, and treatment facilities located both inside and outside the City; and

WHEREAS, municipal utility services require general governmental support including administration, regulation, finance, customer service, emergency response coordination, and public safety services; and

WHEREAS, applying the utility tax uniformly to all customers receiving City utility service promotes fairness and equity among similarly situated users of the municipal utility system and ensures consistent contribution toward the governmental services supporting the utilities;

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF LONGVIEW DO ORDAIN AS FOLLOWS:

Section 1. Amendment.

Section 5.06.120, Imposition of the tax – Tax or fee levied, of the Longview Municipal Code is hereby amended in part to read as follows (amendment shown in legislative marks):

5.06.120 Imposition of the tax – Tax or fee levied.

(1) Upon every person engaging within this city in any one or more of the businesses hereinafter mentioned, as to such person the license fee shall be a tax equal to the gross operating revenue of the business multiplied by the rate set out after the business as follows:

(a) The business of selling or furnishing or distributing electrical energy within the city, exclusive of the revenue derived from the sale of electrical energy for the purpose of resale, six percent; provided, however, to encourage the location of new manufacturing industries within the city and the expansion of existing manufacturing industries therein, thereby increasing the ultimate revenue to the city, the tax shall not apply to that portion of any monthly billing in excess of \$1,000 charged to any person or company using electrical energy primarily for manufacturing purposes;

(b) Upon any telephone business there shall be levied a tax equal to six percent of the total gross operating revenue derived from the operation of such businesses within the city;

(fc) The business of selling or furnishing or distributing natural gas, six percent; provided, however, to encourage the location of new manufacturing industries within the city and the expansion of existing manufacturing industries therein, thereby increasing the ultimate revenue to the city, the tax shall not apply to that portion of any monthly billing in excess of \$1,000 charged to any person or company using natural gas primarily for manufacturing purposes;

(d) The business of selling or furnishing or distributing television by way of coaxial cable within the city, six percent;

(e) The business of conducting wireless telecommunications carrier services, as defined in Chapter 16.75 LMC, by wireless telecommunications carrier providers that are regulated by Chapter 80.36 RCW, six percent;

(2) Upon every person engaged in or carrying on the operation or business hereinafter mentioned, as to such, the license fee shall be a tax equal to the gross operating revenue of the utility multiplied by the rate set out after the business as follows:

(a) The water utility of the city, 21.5 percent;

(b) The sanitary sewer utility of the city, 21.5 percent;

(c) The business of selling or furnishing a garbage or refuse collection service, 21.5 percent;

(d) The stormwater utility of the city, 21.5 percent.

Section 2. Referendum. This Ordinance shall be subject to the referendum procedures and provisions stated in LMC 1.35.010 and RCW 35.21.706, copies of which are attached to this Ordinance as Attachment A; provided, that a referendum petition seeking to repeal this Ordinance shall be filed with the city clerk within seven days of passage by the City Council of this Ordinance. In accordance with RCW 35.21.706 and LMC 1.35.010, the referendum procedure stated in RCW 35.21.706 and this Section 2 shall be the exclusive referendum procedure for the increase in utility tax imposed by this Ordinance, and shall supersede the procedures, to the extent applicable, under Chapter 35A.11 RCW and all other statutory provisions for initiative and referendum which might otherwise apply.

Section 3. Corrections. Upon approval of the city attorney, the city clerk and the codifiers of this ordinance are authorized to make necessary technical corrections to this ordinance, including, without limitation, the correction of clerical errors; references to other local, state, or federal laws, codes, rules, or regulations; or section/subsection numbering.

Section 4. Severability. If any section, subsection, sentence, clause, or phrase of this ordinance is, for any reason, held to be unconstitutional, such decision shall not affect the validity of the remaining portions of this ordinance and the same shall remain in full force and effect. The City of Longview hereby declares that it would have passed this ordinance, and each section, subsection, clause or phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses and phrases be declared unconstitutional.

Section 5. Publication. That the City of Longview City Clerk is hereby ordered and directed to cause Ordinance to be published.

Section 6. Ratification. Any act consistent with the authority and prior to the effective date of this Ordinance is hereby ratified and affirmed.

Section 7. Effective Date. This ordinance shall take effect and be in full force on May 1, 2026, following publication in accordance with law.

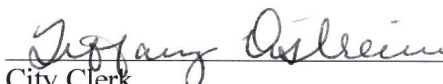
PASSED by the City Council of the City of Longview, Washington, at a regular meeting thereof this 26th day of March, 2026.

APPROVED:



Mayor

ATTEST:



City Clerk

APPROVED AS TO FORM:



City Attorney

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