



Swinomish Tax Authority  
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**SWINOMISH TAX PROCEDURE RULING**  
**2019-001**  
**PAYMENT BY DEBIT AND/OR CREDIT CARDS**

Pursuant to STC 17-11.150 the Swinomish Tax Administrator hereby issues the following tax procedure ruling:

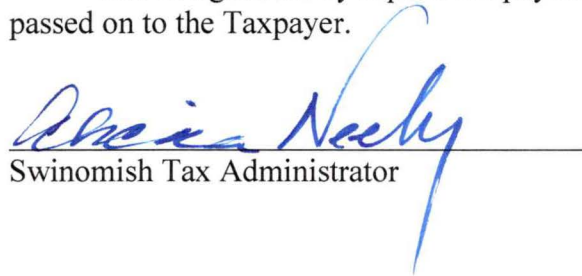
Effective beginning on the date of this Ruling, the taxes, interest, penalties and/or other charges imposed by STC Title 17, Chapter 11 may be paid by debit or credit card, if desired by the Taxpayer.

For debit or credit card payments swiped or inserted into the Square card reader, the Taxpayer must present the card and one form of photo identification. The Square fee of 2.75% of the payment amount will be collected from the Taxpayer at the time of each transaction.

For debit or credit card payments where card number and other information is entered manually, through payment over the phone, the Square fee of 3.5% of the payment amount plus \$0.15 will be collected from the Taxpayer at the time of each transaction.

A receipt will be issued to the Taxpayer at the time of each transaction.

All chargebacks by Square for payments not honored by a credit card company will be passed on to the Taxpayer.

  
Swinomish Tax Administrator

Date: August 28, 2019