

4.80.020 Policy.

It is the policy of the city to provide a workplace for its employees that is free from discrimination on the basis of race, sex, marital status, sexual orientation, political ideology, age, creed, religion, ancestry, national origin, or the presence of any sensory, mental or physical handicap. It is also the policy of the city to take strong affirmative action to remedy the effects of past discrimination against minorities, women, handicapped and older workers, and to avoid practices which are suspect and capable of abuse or which have an adverse impact on the opportunities of such groups where it reasonably can to produce an efficient system. By doing so, the city will then be able to provide equal employment and advancement opportunities for all qualified persons and obtain a workforce in which such groups are fairly represented. (Ord. 109112 § 2, 1980.)

4.80.030 Findings.

A. The City Council has considered the analysis of the city's present and past employment practices contained in the Appendix of the attached Affirmative Action Plan, incorporated in this chapter by reference,¹ and other materials presented to it and previously before it relative to the need for affirmative action, and finds that affirmative action to improve the progress of such groups and remove impediments to their employment opportunities within the city continues to be necessary and proper.

B. The City Council recognizes that two Washington State Superior Courts have already found certain of the city's past practices to be discriminatory against minorities and have determined not only that affirmative action within the city was necessary but was required under the circumstances evidenced as late as 1976 to eliminate the effects of such practices, and that those decisions were affirmed on appeal in *Lindsay v. Seattle*, 86 Wn.2d 698, 548 P.2d 320 (1976) and *Maehren et al. v. Seattle, et al.*, 92 Wn.2d 480, _____ P.2d _____ (August 1979).

(Ord. 109112 § 3, 1980.)

1. Editor's Note: The appendix to the Affirmative Action Plan is on file in the office of the City Clerk.

4.80.040 Plan adopted.

The "Affirmative Action Plan" attached to Ordinance 109112¹ incorporated in this chapter by reference, is adopted. City officials and

employees will act in accordance with the duties and procedures set forth in the adopted plan. (Ord. 109112 § 4, 1980.)

1. Editor's Note: The ordinance codified in this chapter and its attachments are on file in the office of the City Clerk.

Title 5

REVENUE, FINANCE, AND TAXATION

Subtitle I General Regulations

Chapter 5.04

INVESTMENT OF CITY FUNDS

Sections:

5.04.020 Property tax—Investment policy.

5.04.030 Property tax—Transfer from County Comptroller.

5.04.040 Property tax—Investment by County Comptroller.

5.04.020 Property tax—Investment policy.

It shall be the policy of the city to receive collections of property taxes and abatement liens as soon as practical and to invest funds not required or available for immediate expenditure for the benefit of the city as authorized by law.

(Ord. 108998 § 1, 1980.)

5.04.030 Property tax—Transfer from County Comptroller.

The King County Comptroller is authorized and requested to distribute to the City Treasurer for and on behalf of the city all property taxes and abatement liens collected as frequently as daily; and the City Treasurer is authorized to deliver a receipt therefor whenever funds are delivered to the city. Delivery may be in money or as a transfer of an investment authorized by RCW 36.29.020 and made by the King County Comptroller for the city.

(Ord. 108998 § 2, 1980.)

5.04.040 Property tax—Investment by County Comptroller.

The King County Comptroller is authorized to invest in the manner and in the investments

authorized by RCW 36.29.020 any and all funds which are due to the city and retained in his custody pending distribution to the city. This includes property taxes and abatement liens collected for the city and retained pending an accounting. If the King County Comptroller invests funds for the city while in his custody, he may deduct and retain the investment service fee contemplated by RCW 46.29.020 when the interest earnings become available to the city.
(Ord. 108998 § 3, 1980.)

Chapter 5.24

CLAIMS FOR INJURIES OR DAMAGES

Sections:

- 5.24.010 Judgment/Claims Fund.
- 5.24.020 Payment of judgments.
- 5.24.030 Payment of claims.
- 5.24.040 Advance payments—Grounds for payment.
- 5.24.050 Advance payments—Report prior to award.
- 5.24.060 Litigation expenses.

5.24.010 Judgment/Claims Fund.

A. There is established in the City Treasury a fund which shall be known as the Judgment/Claims Fund of the city, into which fund shall be transferred the assets and liabilities of the Judgment Fund, Advance Payment Claim Fund and Claims Payment Fund, and into which fund shall be placed such amounts of money as shall be appropriated by the City Council and such funds as are reimbursements from proper source funds for judgments, claims payments, advance claims payments, and litigation expenses; and from which fund shall be paid: all judgments as authorized by Section 5.24.020; all claims as authorized by Section 5.24.030; all advance payment claims as authorized by Section 5.24.040; and all litigation expenses as authorized by Section 5.24.060.

B. The City Comptroller is authorized to draw and the City Treasurer to pay the necessary warrants and make the necessary transfers.
(Ord. 108657 § 1, 1979.)

5.24.020 Payment of judgments.

Upon the presentation to the City Comptroller of a certified copy of the docket entry of any judgment against the city, entered in an appropriate court, showing the entry of judgment on the docket, and having attached thereto a certificate in writing, signed by the City Attorney, to the effect that the right of appeal from such judgment has been expressly waived, or that the time for an appeal has expired, the City Comptroller shall issue a warrant upon the Judgment/Claims Fund for the amount of such judgment, and costs if awarded to the claimant by the court.
(Ord. 108657 § 2, 1979.)

5.24.030 Payment of claims.

The City Attorney may authorize payment of any claim against the city in an amount of not more than Two Thousand Five Hundred Dollars (\$2,500.00) and upon presentation of proper releases, and of vouchers approved by the City Attorney, the City Comptroller is authorized to draw and the City Treasurer to pay warrants on the Judgment/Claims Fund for the settlement and full satisfaction of any such claim. (Ord. 108657 § 3, 1979.)

5.24.040 Advance payments—Grounds for payment.

A. The City Attorney is authorized to make periodic payments to a claimant pending settlement or other disposition of his claim equivalent to not more than the claimant's pre-injury net take-home pay if the City Attorney finds the following conditions to exist:

1. The claimant has been physically disabled as a result of an act or omission by the city or its employees and agents and for which the city is legally obligated to respond in damages, which physical disability precludes the claimant from engaging in gainful employment;
2. The claimant's loss of employment results in financial hardship and the claimant is without alternate financial resources to provide for the necessary cost of living;
3. Circumstances exist which preclude the early settlement or other disposition of claimant's claim;
4. The best interest of the city and the claimant will be served by making such interim payments.

B. As a condition to commencing such payments, the City Attorney shall secure from

the claimant a written agreement that all payments made pursuant to this section shall be credited to the city against any settlement of the claim which may be arrived at, and shall be credited against any judgment which may be rendered against the city by reason of such claim in any court. The agreement may include such additional terms and conditions as the City Attorney determines are appropriate to serve the best interests of the city.

C. In addition to the payments covering wage losses, the City Attorney may, prior to settlement of the claimant's claim or prior to judgment, pay medical costs and provide necessary transportation and other expenses of treatment which the claimant may be required to pay; provided, that all such payments under this chapter shall cease at such time as the City Attorney shall determine that one or more of the circumstances enumerated above have changed or that the total sum paid the claimant approximates the amount the claimant is likely to recover by reason of his injury.
(Ord. 108657 § 4, 1979.)

5.24.050 Advance payments—Report prior to award.

Ten days prior to commencement of payments or modification of such payments, under Section 5.24.040, the City Attorney shall reduce his determinations to writing, shall state the estimated amount and frequency of interim financial assistance and deliver the same to the Mayor, the President of the City Council, and the head of the department concerned with the activity which gave rise to claimant's injury. Such reports shall be for the exclusive use of city and state officers until such time as the claim is settled or otherwise concluded, whereupon such report, together with an accounting of all payments made under this chapter, shall be filed in the office of the City Comptroller.

(Ord. 108657 § 5, 1979.)

5.24.060 Litigation expenses.

The City Attorney is authorized to make payment to private and/or public agencies, firms, and/or individuals who provide services to the city in support of any litigation and/or claim and/or threatened litigation or claim filed or contemplated against the city or where the city is a plaintiff or potential plaintiff in legal action.

(Ord. 108657 § 6, 1979.)

Chapter 5.32

REVENUE CODE

Sections:

Subchapter II Amusement Devices

5.32.170 License fees.

Subchapter II Amusement Devices

5.32.170 License fees.

A. The license fee for any amusement device which is operated or activated by the insertion of a coin shall be based upon the minimum price levied for play or use of the device. For each Five Cents (\$.05) of said price, the license fee shall be Twenty-five Dollars (\$25.00) per year.

B. The license fee for any amusement device which is not operated or activated by the insertion of a coin shall be Two Hundred Fifty Dollars (\$250.00) per year.
(Ord. 109499 § 1, 1980; Ord. 106024 § 2.100, 1976.)

Subtitle II Taxes

Chapter 5.44

BUSINESS AND OCCUPATION TAX

Sections:

- 5.44.020 Definitions.
- 5.44.030 Tax levied.
- 5.44.110 Deductions allowed in computing license
- 5.44.130 Business license required.
- 5.44.140 License fee or tax—When due.
- 5.44.210 Over or under payment of tax.

5.44.020 Definitions.

A. In construing the provisions of this chapter except when otherwise declared or clearly apparent from the context, the following definitions shall be applied:

1. "Bimonthly period" means a two-month period beginning with the first day of the odd-numbered month and including the last day of the next succeeding month.
2. "Business" includes all activities engaged in with the object of gain, benefit or advantage

to the taxpayer or to another person or class, directly or indirectly.

3. "Cash discount" means a deduction from the invoice price of goods or charge for services which is allowed if the bill is paid on or before a specified date.

4. "City" means the city of Seattle.

5. "Commercial use" means the following uses of products by the extractor or manufacturer thereof:

a. Manufacturing of articles, substances or commodities from extracted products;

b. Leasing or renting of extracted or manufactured products;

c. Consigning, shipping or transferring extracted or manufactured products to another either without consideration or in the performance of contracts;

d. Any other use of products extracted or manufactured on a commercial scale under such rules and regulations as the Director of Licenses and Consumer Affairs shall prescribe.

6. "Comptroller" means the City Comptroller and ex officio City Clerk of the city.

7. "Engaging in business" means commencing, conducting or continuing in business and also the exercise of corporate or franchise powers as well as liquidating a business when the liquidators thereof hold themselves out to the public as conducting such business.

8. "Extractor" has the meaning contained in RCW 82.04.100, as now existing or hereafter amended.

9. "Gross income of the business" has the meaning contained in RCW 82.04.080, as now existing or hereafter amended.

10. "Gross proceeds of sales" has the meaning contained in RCW 82.04.070, as now existing or hereafter amended.

11. "Manufacturer" means every person who, either directly or by contracting with others for the necessary labor or mechanical services, manufactures for sale or commercial use from his own materials or ingredients any articles, substance or commodities. When the owner of equipment or facilities furnishes, or sells to the customer prior to manufacture, all or a portion of the materials that become a part or whole of the manufactured article, the Director of Licenses and Consumer Affairs shall prescribe equitable rules for determining tax liability.

12. "Person" or "company," used in this chapter interchangeably, means any individual, receiver, assignee, trustee in bankruptcy, trust,

estate, firm, copartnership, joint venture, club, company, joint-stock company, business trust, corporation, association, society, or any group of individuals acting as a unit, whether mutual, cooperative, fraternal, nonprofit or otherwise, and includes the United States or any instrumentality thereof, provided a valid tax may be levied upon or collected therefrom under the provisions of this chapter.

B. "Sale" includes the exchange of property as well as the sale thereof for money, and also includes conditional sale contracts, leases with option to purchase and any other contract under which possession of the property is given to the purchaser but title is retained by the vendor as security for the payment of the purchase price. It is also construed to include the furnishing of food, drink, or meals for compensation, whether consumed upon the premises or not.

14. "Sale at retail" means every sale of tangible personal property (including articles produced, fabricated, or imprinted) to all persons irrespective of the nature of their business and including, among others, without limiting the scope hereof, persons who install, repair, clean, alter, improve, construct, or decorate real or personal property of or for consumers other than a sale to a person who (i) purchases for the purpose of resale as tangible personal property in the regular course of business without intervening use by such person; or (ii) installs, repairs, cleans, alters, imprints, improves, constructs, or decorates real or personal property of or for consumers, if such tangible personal property becomes an ingredient or component of such real or personal property without intervening use by such person; or (iii) purchases for the purpose of consuming the property purchased in producing for sale a new article of tangible personal property or substance, of which such property becomes an ingredient or component or is a chemical used in processing, when the primary purpose of such chemical is to create a chemical reaction directly through contact with an ingredient of a new article being produced for sale. The term shall include every sale of tangible personal property which is used or consumed or to be used or consumed in the performance of any activity classified as a "sale at retail" even though such property is resold or utilized as provided in (i), (ii) or (iii) above following such use. The term also

means every sale of tangible personal property to persons engaged in any business which is taxable under RCW 82.04.280, subsections (2) and (7) and RCW 82.04.290.

a. "Sale at retail" includes the sale of or charge made for tangible personal property consumed and/or for labor and services rendered in respect to the following: (i) the installing, repairing, cleaning, altering, imprinting, or improving of tangible personal property of or for consumers, including charges made for the mere use of facilities in respect thereto, but excluding charges made for the use of coin operated laundry facilities when such facilities are situated in an apartment house, hotel, motel, roominghouse, trailer camp or tourist camp for the exclusive use of the tenants thereof, and also excluding sales of laundry service to members by nonprofit associations composed exclusively of nonprofit hospitals, and excluding services rendered in respect to live animals, birds and insects; (ii) the constructing, repairing, decorating, or improving of new or existing buildings or other structures under, upon, or above real property of or for consumers, including the installing or attaching of any article of tangible personal property therein or thereto, whether or not such personal property becomes a part of the realty by virtue of installation, and shall also include the sale of services or charges made for the clearing of land and the moving of earth excepting the mere leveling of land used in commercial farming or agriculture; (iii) the sale of or charge made for labor and services rendered in respect to the cleaning, fumigating, razing or moving of existing buildings or structures, but shall not include the charge made for janitorial services; and for purposes of this section the term "janitorial services" means those cleaning and caretaking services ordinarily performed by commercial janitor service businesses including, but not limited to, wall and window washing, floor cleaning and waxing, and the cleaning in place of rugs, drapes and upholstery. "Janitorial services" does not include painting, papering, repairing, furnace or septic tank cleaning, snow removal or sandblasting; (iv) the sale of or charge made for labor and services rendered in respect to automobile towing and similar automotive transportation services, but not in respect to those required to report and pay taxes under RCW Chapter 82.16; (v) the sale of and charge made for rental of space not

suitable for lodging; (vi) the sale of or charge made for tangible personal property, labor and services to persons taxable under (i), (ii), (iii), (iv) and (v) above when such sales or charges are for property, labor and services which are used or consumed in whole or in part by such persons in the performance of any activity defined as a "sale at retail" even though such property, labor and services may be resold after such use or consumption. Nothing contained in this paragraph shall be construed to modify the first paragraph of this section and nothing contained in the first paragraph of this section shall be construed to modify this paragraph.

b. "Sale at retail" includes the sale of or charge made for personal business or professional services, including amounts designated as interest, rents, fees, admission, and other service emoluments however designated, received by persons engaging in the following business activities:

i. Amusement and recreation businesses including but not limited to golf, pool, billiards, skating, bowling, ski lifts and tows and others;

ii. Abstract, title insurance and escrow businesses;

iii. Credit bureau businesses;

iv. Automobile parking and storage garage businesses.

c. The term shall also include the renting or leasing of tangible personal property to consumers.

d. The term shall not include the sale of or charge made for labor and services rendered in respect to the building, repairing, or improving of any street, place, road, highway, easement, right-of-way, mass public transportation terminal or parking facility, bridge, tunnel, or trestle which is owned by a municipal corporation or political subdivision of the state or by the United States and which is used or to be used primarily for foot or vehicular traffic including mass transportation vehicles of any kind, nor shall it include sales of feed, seed, fertilizer, and spray materials to persons for the purpose of producing for sale any agricultural product whatsoever, including milk, eggs, wool, fur, meat, honey, or other substances obtained from animals, birds, or insects but only when such production and subsequent sale are exempt from tax under RCW 82.04.330, nor shall it include sales of chemical sprays or washes to persons for the purpose of postharvest

treatment of fruit for the prevention of scald, fungus, mold, or decay.

e. The term shall not include the sale of or charge made for labor and services rendered in respect to the constructing, repairing, decorating, or improving of new or existing buildings or other structures under, upon, or above real property of or for the United States, any instrumentality thereof, or a county or city housing authority created pursuant to RCW Chapter 35.82, including the installing, or attaching of any article of tangible personal property therein or thereto, whether or not such personal property becomes a part of the realty by virtue of installation. Nor shall the term include the sale of services or charges made for the clearing of land and the moving of earth of or for the United States, any instrumentality thereof, or a county or city housing authority.

15. "Sale at wholesale" has the meaning contained in RCW 82.04.060, as now existing or hereafter amended.

16. "Successor" means any person who, through direct or mesne conveyance, purchases or succeeds to the business, or portion thereof, or the whole or any part of the stock of goods, wares or merchandise or fixtures or any interest therein of a taxpayer quitting, selling out, exchanging or otherwise disposing of his business. Any person obligated to fulfill the terms of a contract shall be deemed a successor to any contractor defaulting in the performance of any contract as to which such person is a surety or guarantor.

17. "Taxpayer" includes any individual, group of individuals, corporation or association required to have a business license under this chapter, or liable for any license fee or tax, or for the collection of any license fee or tax under this chapter, or who engages in any business, or who performs any act, for which a license fee or tax is imposed by this chapter.

18. "Tax year" or "taxable year" means either the calendar year or the taxpayer's fiscal year when permission is obtained from the Director of Licenses and Consumer Affairs to use a fiscal year in lieu of the calendar year.

19. "To manufacture" embraces all activities of a commercial nature wherein labor or skill is applied, by hand or machinery, to materials so that as a result thereof a new, different or useful article of tangible personal property or substance of trade or commerce is produced and includes the production or fabrication of

special made or custom made articles.

In addition to the activities set forth in the preceding paragraph, "to manufacture" includes the producing of articles for sale, or for commercial or industrial use from raw materials or prepared materials by giving such materials new forms, qualities, properties or combinations including, but not limited to, such activities as making, fabricating, processing, refining, mixing, slaughtering, packing, aging, curing, mild curing, preserving, canning, and the preparing and freezing of fresh fruits and vegetables.

20. "Treasurer" means the Treasurer of the city.

21. "Tuition fee" shall be construed to include library, laboratory, health service and other special fees, and amounts charged for room and board by an educational institution when the property or service for which such charges are made is furnished exclusively to the students or faculty of such institution; provided, that the term "educational institution," as used in this section, shall be construed to mean only those institutions created or generally accredited as such by the state and offering to students an educational program of a general academic nature, or those institutions which are not operated for profit and which are privately endowed under a deed of trust to offer instruction in trade, industry and agriculture, but not including specialty schools, business colleges, trade schools or similar institutions.

22. "Value proceeding or accruing" means the consideration, whether money, credits, rights or other property expressed in terms of money, actually received or accrued. The term shall be applied, in each case, on a cash receipts or accrual basis according to which method of accounting is regularly employed in keeping the books of the taxpayer. The Director of Licenses and Consumer Affairs may provide by regulation that the value proceeding or accruing from sales on the installment plan under conditional contracts of sale may be reported as of the dates when the payments become due.

B. Words in the singular number shall include the plural, and the plural shall include the singular. Words in one gender shall include all other genders. The definition of a word or phrase in RCW Chapter 82.04 shall apply to

the same word or phrase in this chapter unless its context or definition in this chapter indicates otherwise.

(Ord. 109523 § 1, 1980; Ord. 102623 § 1, 1973; Ord. 98817 § 6, 1970; Ord. 88270 § 1, 1959; Ord. 85388 § 1, 1956; Ord. 73335 § 1, 1944; Ord. 72630 §§ 2, 2.1 and 2.2, 1943.)

5.44.030 Tax levied.

There is levied upon and shall be collected from and paid as provided in this chapter by every person on account and for the privilege of engaging in business activities, a license fee or occupation tax, sometimes referred to in this chapter as the "tax." The tax, except as provided in this chapter, shall be in amounts to be determined by application of rates given against value of products, gross proceeds of sale, or gross income of business, as the case may be, for the three calendar months next preceding the beginning of each quarterly period as follows:

A. Upon every person engaging within this city in business as an extractor; as to such persons the amount of the tax with respect to such business shall be equal to the value of the products extracted for sale or commercial use, multiplied by the rate of .0165%.

The measure of the tax is the value of the products so extracted, regardless of the place of sale or the fact that deliveries may be made to points outside the city.

B. Upon every person engaging within this city in business as a manufacturer; as to such persons the amount of the tax with respect to such business shall be equal to the value of the products manufactured, multiplied by the rate of .0165%.

The measure of the tax is the value of the products so manufactured, regardless of the place of sale or the fact that deliveries may be made to points outside the city.

C. Upon every person engaging within this city in the business of making sales at wholesale or retail, except persons taxable under subsections D and F of this section; as to such persons, the amount of tax with respect to such business of making sales at wholesale or retail shall be equal to the gross proceeds of such sales of the business without regard to the place of delivery of articles, commodities, or merchandise sold, multiplied by the rate of .0165%.

D. Upon every person engaging within this city in the business of buying wheat, oats, corn, barley and rye, but not including any manufactured or processed products thereof, and selling the same at wholesale, the tax imposed shall be equal to the gross proceeds derived from such sales multiplied by the rate of .0165%.

Upon every person engaging within this city in the business of manufacturing wheat into flour; the tax imposed shall be equal to the value of the flour manufactured, multiplied by the rate of .0165%.

E. Upon every person engaging within this city in the business of (1) printing and of publication of newspapers, periodicals or magazines; (2) building, repairing or improving any publicly owned street, place, road, highway, bridge or trestle which is used, or to be used, primarily for foot or vehicular traffic; as to such persons the amount of tax on such business shall be equal to the gross income of the business multiplied by the rate of .0165%.

F. Upon every person engaging within this city in the business of furnishing lodging and other services by a hotel, roominghouse, tourist court, motel, or trailer camp, as distinguished from the renting or leasing of real property, other than persons engaging in the business of furnishing lodging and other services through the following facilities:

1. A hostel, as defined in Chapter 281, Laws of 1977, 1st Ex. Sess., Section 2, RCW 43.51.365, and established by a governmental agency or operated in accordance with rules and regulations of the parks and recreation commission of the state of Washington; and

2. A lodging facility operated by a nonprofit charitable, religious or educational organization which is recognized by the United States Internal Revenue Service as exempt from payment of federal income taxes under 26 USC Section 501(c)(3); provided, the occupancy of real property for a continuous period of one month or more shall be presumed to constitute a rental or lease of real property and not a license to use or enjoy the same; as to such persons who operate facilities with sixty rooms or more, the amount of the tax shall be equal to the gross income of the business of furnishing lodging multiplied by the rate of two percent; and as to such persons who operate facilities with fewer than sixty rooms the amount of the tax shall be equal

to the gross income of the business of furnishing lodging multiplied by the rate of five-tenths of one percent; provided, that effective January 1, 1983, as to all such persons, the amount of tax shall be equal to the gross income of the business multiplied by the rate contained in subsection C upon persons engaging in the business of making sales at retail. The phrase "gross income of the business of furnishing lodging" includes the proceeds of room rentals, room service charges and other related income but excludes the gross income of activities or operations, engaged in the making of sales at retail or of providing personal or professional services which are taxable under subsections C and G respectively.

G. Upon every other person engaging within this city in any business activity other than or in addition to those enumerated in subsections A, B, C, D, E and F, including, subject to and in accordance with the definitions, deductions and exemptions set forth in RCW Chapter 82.04 insofar as the same may be applicable, national banks, state banks, trust companies, mutual savings banks, building and loan associations, savings and loan associations, loan companies, and other banking, loan, security or financial institutions; as to such persons the amount of tax on account of such activities shall be equal to the gross income of the business multiplied by the rate of .0317%. This subsection includes, among others, and without limiting the scope hereof (whether or not title to material used in the performance of such business passes to another by accession, confusion or other than by outright sale), persons engaged in the business of rendering any type of service which does not constitute a sale at retail or a sale at wholesale.

(Ord. 109523 § 2, 1980: Ord. 106013 § 1, 1976: Ord. 105139 § 1, 1975: Ord. 104235 § 1, 1975: Ord. 104059 § 1, 1974: Ord. 101033 § 1, 1972: Ord. 100946 § 1, 1972: Ord. 98817 § 1, 1970: Ord. 93360 § 1, 1964: Ord. 88270 § 2, 1959: Ord. 73335 § 2, 1944: Ord. 72630 § 3, 1943.)

5.44.110 Deductions allowed in computing license fees.

In computing the license fee or tax there may be deducted from the measure of tax the following items:

A. Amounts derived by persons, other than those engaged in banking, loan, security or other

financial businesses, from investments or the use of money as such;

B. Amounts derived from bona fide initiation fees, dues, contributions, donations, tuition fees and endowment funds. The provisions of this subsection shall not be construed to exempt any person, association or society from tax liability upon selling tangible personal property or upon providing facilities or services for which a special charge is made to members or others; provided, that dues which are for, or graduated upon, the amount of service rendered by the recipient thereof are not permitted as a deduction under this chapter;

C. The amount of cash discount actually taken by the purchaser. This deduction is not allowed in arriving at the taxable amount under the extractive and/or manufacturing classifications with respect to articles produced or manufactured, the reported values of which, for the purposes of this tax, have been computed according to the provisions of Section 5.44.060;

D. The amount of credit losses actually sustained by taxpayers whose regular books of account are kept upon an accrual basis;

E. Amounts derived from business which the city is prohibited from taxing under the constitution or laws of the state or the Constitution or laws of the United States, and any amounts collected by the taxpayer as an excise tax;

F. Amounts received from the United States or any instrumentality thereof or from the state of Washington or any municipal corporation or political subdivision thereof as compensation for, or to support, health or social welfare services rendered by a health or social welfare organization or by a municipal corporation or political subdivision. The terms "health or social welfare services" and "health or social welfare organization," have the meanings contained in RCW 82.04.431, enacted as Chapter 196, Laws of 1979, 1st Ex. Sess. Section 6, as now existing or hereafter amended. (Ord. 108707 § 1, 1979: Ord. 73335 § 4, 1944: Ord. 72630 § 10, 1943.)

5.44.130 Business license required.

A. No person, whether subject to the payment of tax or not, shall engage in any business or activity in the city for which a license fee or tax is imposed by this chapter without having first obtained and being the holder of

a valid and subsisting license so to do, to be known as a "business license" or a "small business license," issued under the provisions of this chapter, as provided in this chapter, and without paying the license fee or tax imposed by this chapter. The fee or tax for the business license shall be the license fee or tax imposed by this chapter, and in addition the sum of Fifteen Dollars (\$15.00) as a license fee which shall accompany the application for the license. Such license shall expire at the end of the year in which it is issued, and a new license shall be required for each calendar year; provided, that any such business license may be renewed from year to year upon application without the payment of such Fifteen Dollar (\$15.00) license fee. Applications for the business license shall be made to the Director of Licenses and Consumer Affairs on forms provided by the Director. Any person whose taxable value of products, gross proceeds of sale, or gross income of business, as the case may be, after all allowable deductions, does not exceed Twelve Thousand Dollars (\$12,000.00) in any tax year shall, upon application thereof, and payment of the required fee, be issued a small business license. The fee or tax for the small business license shall be Fifteen Dollars (\$15.00) per year; provided that if a new application is made for a small business license to be effective during the last six months of the license year, the fee or tax shall be Seven and one-half Dollars (\$7.50). A small business license shall expire at the end of the calendar year in which it is issued, and a new license shall be required for each calendar year. Applications for the small business license shall be made to the Director of Licenses and Consumer Affairs on forms provided by the Director. Any person who has a valid and subsisting small business license shall be exempt from the license fee or tax imposed by Section 5.44.030, and shall be exempt from the filing of tax returns as required by Section 5.44.140; provided, that the Director of Licenses and Consumer Affairs may require any person to file returns even though no tax may be due. The term "license" refers to "business license" and "small business license" interchangeably unless a different meaning clearly appears from the context.

B. The license shall be personal and non-transferable. In case business is transacted at two or more separate places by one taxpayer,

a separate license for each place at which business is transacted with the public shall be required, but for such additional licenses no additional Fifteen-Dollar (\$15.00) fee shall be required. Each license shall be numbered, shall show the name, place and character of business of the taxpayer, such other information as the Director of Licenses and Consumer Affairs deems necessary, and shall at all times be conspicuously posted in the place of business for which it is issued. Where a place of business of the taxpayer is changed, the taxpayer shall return to the Director of Licenses and Consumer Affairs the license and a new license shall be issued for the new place of business free of charge.

C. No person to whom a license has been issued pursuant to this chapter shall suffer or allow any other person for whom a separate license is required to operate under or display his license; nor shall such other person operate under or display such license.

D. Any person who holds a valid and subsisting business license whose taxable value of products, gross proceeds of sale, or gross income of business, as the case may be, after all allowable deductions, does not exceed Twelve Thousand Dollars (\$12,000.00) per year, shall, upon returning the license to the Director of Licenses and Consumer Affairs, and filing of any required application, be issued a small business license for the remainder of the year without fee.

E. Any person who holds a valid and subsisting small business license shall upon returning the license to the Director of Licenses and Consumer Affairs, and filing of any required application, be issued a business license without fee; provided that all license fees and taxes imposed by Section 5.44.030 shall be paid for the full tax year as though the business license had been in effect from the beginning of the tax year.

(Ord. 109523 § 3, 1980: Ord. 107158 § 2, 1978: Ord. 106561 § 1, 1977: Ord. 106013 § 3, 1976: Ord. 102623 § 5, 1973: Ord. 81150 § 4, 1952: Ord. 73335 § 5, 1944: Ord. 72630 § 12, 1943.)

5.44.140 License fee or tax—When due.

The license fee or tax imposed by this chapter except the Fifteen Dollars (\$15.00) required to accompany the application for the license, shall be due and payable in quarterly installments,

and remittance therefor shall be made on or before the fifteenth day of the month next succeeding the end of the quarterly period in which the tax accrued. The remittance shall be made as provided in this chapter and shall be accompanied by a return of a form to be provided and prescribed by the Director of Licenses and Consumer Affairs. To the return the taxpayer shall be required to swear or affirm that the information therein given is full and true and that the taxpayer knows the same to be so. Any person whose taxable value of products, gross proceeds of sale, or gross income of business, as the case may be, after all allowable deductions, does not exceed Fifty Thousand Dollars (\$50,000.00) in the preceding tax year may file an annual return with the written approval of the Director of Licenses and Consumer Affairs. Whenever a taxpayer commences to engage in business during any quarterly period his first return and the license fee or tax shall be based upon and cover the portion of the quarterly period during which he is engaged in business.

(Ord. 109523 § 4, 1980: Ord. 106013 § 4, 1976: Ord. 102623 § 6, 1973: Ord. 98817 § 3, 1970: Ord. 88270 § 4, 1959: Ord. 73335 § 6, 1944: Ord. 72630 § 13, 1943.)

5.44.210 Over or under payment of tax.

A. In the event of overpayment of any tax due under this chapter, the Director of Licenses and Consumer Affairs or his authorized agent upon written application by the taxpayer for a refund or credit within two years after the date of such overpayment, may offset the amount of such overpayment against the taxpayer's existing tax liability under this chapter and certify to the City Comptroller for refund of any balance to such taxpayer or credit such balance to taxes which may accrue under this chapter. Refund of overpayments as authorized in this section shall be approved by the Director of Licenses and Consumer Affairs or his authorized agent and paid from the Refund Account of the General Fund. No refund or credit may be allowed with respect to any payments made to the city more than two years before the date of such application; provided, that where a taxpayer makes application for a refund or credit of an overpayment made more than two years before the date of such application, the amount of the refund or credit otherwise allowable for the portion of the

assessment period preceding the two-year period may be offset against any existing tax deficiency which accrued under this chapter within such assessment period.

B. Notwithstanding the foregoing limitations there shall be refunded or credited to taxpayers engaged in the performance of United States government contracts or subcontracts the amount of any tax paid, measured by that portion of the amounts received from the United States, which taxpayer is required by contract or applicable federal statute to refund or credit to the United States, if claim for such refund is filed by the taxpayer with the Director of Licenses and Consumer Affairs within one year of the date that the amount of the refund or credit due to the United States is finally determined and filed within four years of the date on which tax was paid.

C. If the Director of Licenses and Consumer Affairs finds that the fee or tax or penalty paid is less than the amount due, the Director of Licenses and Consumer Affairs shall mail the taxpayer a statement showing the balance due and shall add thereto interest on such balance at the rate of ten percent per year from the date of underpayment until paid and the taxpayer shall within three days from the date of mailing statement pay the amount shown thereon as the balance due plus such interest. No demand for an additional fee or tax or penalty shall be made by the Director of Licenses and Consumer Affairs more than four years after the close of the year in which the same accrued except:

1. Against a taxpayer who is not registered as required by this chapter;
 2. As against a taxpayer who has been guilty of fraud or misrepresentation of a material fact; or
 3. Where a taxpayer has executed a written waiver of such limitations.
- (Ord. 109523 § 5, 1980: Ord. 106058 § 2, 1976: Ord. 102623 § 11, 1973: Ord. 94209 § 1, 1965: Ord. 81150 § 6, 1952: Ord. 72630 § 20, 1943.)

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Chapter 5.48

BUSINESS TAX-UTILITIES

Sections:

5.48.050 Occupations subject to tax—Amount.

5.48.050 Occupations subject to tax—Amount.

There are levied upon, and shall be collected from everyone, including the city, on account of certain business activities engaged in or carried on, annual license fees or occupation taxes in the amount to be determined by the application of rates given against gross income as follows:

A. Upon everyone engaged in carrying on a telegraph business, a fee or tax equal to eight percent of the total gross income from such business in the city; provided, that the minimum fee or tax shall not be less than Fifty Dollars (\$50.00) per tax year;

B. Upon everyone engaged in or carrying on a telephone business, a fee or tax equal to eight percent of the total gross income from such business in the city; provided, that the minimum fee or tax shall not be less than Fifty Dollars (\$50.00) per tax year; provided, further, that in computing such total gross income there shall be excluded therefrom eighty percent of all revenues from intrastate toll messages originating in the city, in accordance with previous practice;

C. Upon everyone engaged in or carrying on the business of selling or furnishing gas for hire, a fee or tax equal to eight percent of the total gross income from such business in the city; provided, that the minimum fee or tax shall not be less than One Thousand Dollars (\$1,000.00) per tax year;

D. Upon everyone, including the city, engaged in or carrying on the business of selling or furnishing water for hire, a fee or tax equal to eight percent of the total gross income from such business in the city; provided that the minimum fee or tax shall not be less than One Thousand Dollars (\$1,000.00) per tax year; and provided further that as to the city in the conduct of its municipal water utility, such tax shall be applicable to the business of such utility done without, as well as within the city;

E. Upon everyone, including the city, engaged in or carrying on the business of selling or

furnishing electric light and power, a fee or tax equal to eight percent of the total gross income from such business in the city; provided, that the minimum fee or tax shall not be less than Two Hundred Fifty Dollars (\$250.00) per tax year; provided, that the tax liability imposed under this section shall not apply to the city for that portion of the gross income derived by the imposition of the purchased power surcharge imposed upon the rates for the use of electric light and power pursuant to Section 1 of Ordinance 106481;¹

F. Upon everyone conducting or engaged in the business of supplying steam heat or power to the public for hire, a fee or tax equal to eight percent of the total gross income from such business in the city; provided, that the minimum fee or tax shall not be less than Ten Dollars (\$10.00) per tax year;

G. Upon everyone engaged in the business of operating or conducting a fire alarm system, distinct telegraph or burglary and police alarm system for hire, a fee or tax equal to eight percent of the total gross income from such business in the city; provided, that the minimum fee or tax shall not be less than One Hundred Dollars (\$100.00) per tax year;

H. Upon the city in respect to the conduct, maintenance and operation of its municipal sewerage system as a public utility under ordinances of the city, a fee or tax equal to eight percent of the total gross income from the sewerage charges provided for and collected by the city under such ordinance;

I. Upon everyone, including the city, engaged in or carrying on the business of the collection or disposal of garbage, rubbish, trade and other solid waste, a fee or tax equal to eight percent of the total gross income from the business, less income derived from recycling activities and less income from the city derived from collecting or disposing of residential garbage and other solid waste, which shall be taxed under Chapter 5.44.

J. Upon everyone engaged in the business of operating or conducting a cable television system (CATV), a fee or tax equal to six percent of the total gross income from gross subscriber revenues. For purposes of this chapter, "gross subscriber revenues" means and includes those revenues derived from the supplying of subscription service, that is installation fees, disconnect and reconnect fees, fees for regular cable benefits including the transmission of

broadcast signals and access and origination channels and per program or per channel charges; it does not include leased channel revenue, advertising revenues, or any other income derived from the system.

(Ord. 108886 § 1, 1980; Ord. 108659 § 1, 1979; Ord. 106526 § 1, 1977; Ord. 106088 § 1, 1976; Ord. 104357 § 1, 1976; Ord. 104434 § 1, 1975; Ord. 104357 § 1, 1975; Ord. 104033 § 1, 1974; Ord. 98423 § 2, 1969; Ord. 97288 § 1, 1968; Ord. 94116 § 1, 1965; Ord. 90511 § 1, 1961; Ord. 87623 § 1, 1958; Ord. 85885 § 1, 1957; Ord. 84414 § 1, 1955; Ord. 62662 § 5, 1932.)

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Subtitle III Funds

Chapter 5.76

TABLE OF FUNDS

The following table provides the Code user with a list of funds established by the city of Seattle and the numbers of the ordinances creating and amending those funds. When the text of an ordinance has been codified, the applicable section or chapter number appears in parentheses following in the name of the fund.

Fund	Ord. No.
Abatement Revolving Fund . . . . .	.90578
Administrative Services Fund	109129
Antirecessionary Grant Fund	105962
Arterial City Street Fund . . . . .	.90497, 107296
Arterial Development Fund . . . . .	.97053
Cherry Hill Fund, Program No. Wash. N-5 . . . . .	.99155
City-County Health Fund (See § 3.30.020)	105143, 105144, 108675, 109517
Community Development Operating Fund . . . . .	.99644
Comprehensive Planning Assistance Fund	101637, 103726, 103786, 104523
Consolidated Local Improvement District No. 1	
Bond Redemption Fund	108419
Construction and Land Use Fund	109124
Contingent Fund (See Charter Art. VIII § 10)	Charter
Contingent Fund A	18132, 45599, 96790, 99585
Contingent Fund B . . . . .	.8260, 88537, 96234
Contingent Fund D . . . . .	.93614
Cumulative Reserve Fund . . . . .	.83101, 108549
Data Processing Operating Fund	108656
Economic Development Grant Fund	106869
Employees Retirement Fund (See § 43.36.020) . . . . .	.78444
Engineering Department Operating Fund . . . . .	.89913
Entrepreneurial Assistance Program Fund	101533
FACE Programs Escrow Fund	100628
Federal Shared Revenue Fund	101742
Firemen's Pension Fund . . . . .	.98956
General Fund	106960
Election Campaign Account (See § 2.04.460)	106653, 107772, 108130
Refund Account	106058, 106295, 106966, 108434, 109133
General Donations and Gift Trust Fund . . . . .	.88046
Animal Population Control Clinic Account	101212
Aquarium Donations Account	107599
Arboretum Teahouse Reconstruction Account	102180
Burke-Gilman Trail Hiking and Biking Fund Account	103434
Cardiopulmonary Resuscitation Training Account (See § 3.16.140)	100336
Christopher Columbus Commemorative Sculpture Account	105013
Civic Arts Account . . . . .	.96845
Arts Newsletter Subaccount	103429
Ballard Avenue Project, Miro FitzGerald Mosaic Subaccount	107585

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Fund	Ord. No.
Franceska Ballinger Memorial Subaccount	94181
Doris Chase Sculpture Subaccount	97366
Committee of 33 Subaccount	97366
Jan Evans Sculpture Subaccount	107437
Greening Sculpture: Gasworks Park Subaccount	105638
Michael Heizer Sculpture Subaccount	105840
Noguchi Sculpture Subaccount	96348
Office of Urban Conservation Subaccount	104615
Westlake Square Fountain Subaccount	94283
Division on Aging Senior Opportunities Gifts and Donations Account	105566
Elderly Activities Account	103416
Help the Animals Account	108357
Korean and Vietnam Casualties Memorial Account	103140, 103597
K-9 Unit Gifts Account	106656
Medic I Program Account	102770
Mrs. Betty Wile Levy Medical Aid Unit Memorial Account	108395
Nutcracker Northwest Account	100562
Police Officer of the Year Award Account	102977
PONCHO Display Case Account	103077
Seattle Arts Festival Account	101347
Seattle Center Gifts Account	106102
Summer Youth Activities Account	97902
Tony Smith Sculpture Account	103334
General Fund (See Charter Art. VIII § 15)	Charter
Group Term Life Insurance Fund (See § 4.48.040)	95466
Health Care Fund (See §§ 4.56.040, 4.60.040)	83834, 100862
Housing and Abatement Revolving Fund (See § 22.202.090)	106319
Housing and Community Development Revenue Sharing Fund	104195
LID Subaccount	107071
Stevens Neighborhood Strategy Area Revolving SMC Development Account	108066
Urban Renewal Close Out Subaccount	106797
Housing Rehabilitation Holding Fund	103703
Housing Replacement Fund (See § 22.210.150)	109220
Human Resources Operating Fund	103014
Indian Federal Integrated Grant Project Fund	102358
Industrial Insurance Fund (See § 4.44.060)	101715
Judgment/Claims Fund (See § 5.24.010)	108657
Library Fund (See Charter Art. XII § 1)	Charter
Light Fund	96529
Local Improvement Guaranty Fund (See Chapter 20.08)	62364, 70894, 102560
Metro Transit Payroll Fund	101734
Minimum Maintenance Historic Building Revolving Fund (See § 25.28.260)	107323
Model City Fund	96839, 98123, 98770
Municipal Arts Fund (See § 20.32.050)	102210, 105389
Lloyd Hamrol Sculpture Subaccount	108113
Municipal Light and Power Bond Reserve Fund	71917, 92935
NDP Expenditures Fund, Program No. Wash. A-2	98876
Northwest Leschi Rehabilitation Escrow Fund, Program No. Wash. A-2	98876
Officers and Employees Claim Fund	104526, 105637
Park Acquisition and Development Fund	97059
Aquarium Donations Account	107600

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Fund	Ord. No.
Conservatory Donations Account	106963
Park and Recreation Fund (See Charter Art. XI § 3)	Charter
Personnel Services Operating Fund	102847
Pike Place Project Rehabilitation Escrow Fund, Project No. Wash. R-17	104811
Project Temporary Loan Repayment Fund, Project No. Wash. R-13	98417
Rapid Transit Study Fund	96366
Salary Fund	107949
Seattle Arts Commission Operating Funds (See § 3.56.050)	99982
Seattle Center Fund	92479, 94767
Seattle Design Commission Operating Fund (See § 3.58.090)	96897
Seattle Fire District No. 5 Fund	84046, 106012
Seattle Parking Commission Fund (See § 3.62.080)	98247
Seattle Sewerage Revenue Bond Reserve Fund	87670
Seattle Water Revenue Bond Reserve Fund	87220, 91667
Sewer Fund (See § 21.28.280)	84390, 91208
Solid Waste Fund (See § 21.40.130)	99322, 104455
Streetcar Fund	107831
Survey and Planning Fund, Wash. R-5	93291
Survey and Planning Fund, Wash. R-13	93291
Training Operating Fund	101694
Treasurer's Clearing Fund	103415, 106058
Treasurer's Office Operating Fund	91675
Unemployment Insurance Fund (See § 4.40.020)	104083, 107063
Urban Renewal Operating Fund	91953
Utility Clearing Fund	92358
Vanpool Fund	108614, 108807
Voucher Fund	107948
Waterway Operation and Maintenance Fund (See § 16.08.050)	87983, 100171

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