

ORDINANCE No. 113520

Law Department

COUNCIL BILL No. 106168

The City of

AN ORDINANCE amending Seattle Municipal Code Sections 5.60.010 and 5.60.020 to expressly state that the sales and use tax imposed under RCW 82.14.030(2) supplements the tax previously imposed under RCW 82.14.030(1), and to cite code references for legislative session laws.

Honorable President:

Your Committee on _____

to which was referred the within report that we have considered the

PASS 7

Vote 7

COMPTROLLER FILE No. _____

Introduced: JUN 1 1987	By: <i>CITY ATTORNEY</i>
Referred: JUN 1 1987	To: <i>Finance & Personnel</i>
Referred:	To:
Referred:	To:
Reported: JUL 13 1987	Second Reading: JUL 13 1987
Third Reading: JUL 13 1987	Signed: JUL 13 1987
Presented to Mayor: JUL 14 1987	Approved: JUL 27 1987
Returned to City Clerk: JUL 27 1987	Published:
Vetoed by Mayor:	Veto Published:
Passed over Veto:	Veto Sustained:

OK

The City of Seattle--Legislative Department

Date Reported
and Adopted

REPORT OF COMMITTEE

President:

Committee on

Finance & Personnel

was referred the within Council Bill No.

106168

that we have considered the same and respectfully recommend that the same:

PASS

7/9/87

Vote 7-0

Committee Chair

ORDINANCE 113520

AN ORDINANCE amending Seattle Municipal Code Sections 5.60.010 and 5.60.020 to expressly state that the sales and use tax imposed under RCW 82.14.030(2) supplements the tax previously imposed under RCW 82.14.030(1), and to cite code references for legislative session laws.

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. Seattle Municipal Code Section 5.60.010 (Ordinance 110877 § 1) is amended as follows:

There is hereby imposed a sales and use tax, as the case may be, as authorized by RCW 82.14.030(1) and by RCW 82.14.030(2), upon every taxable event, as defined in RCW 82.14.020, occurring within The City of Seattle. The tax shall be imposed upon and collected from those persons from whom the state sales tax or use tax is collected pursuant to RCW Chapter 82.08 and 82.12.

Section 2. Seattle Municipal Code Section 5.60.020 (Ordinance 110877 § 2) is amended as follows:

The rate of the tax imposed by Section 5.60.010 shall be ~~((two-tenths))~~ the five tenths of one percent of the selling price or value of the article used, as the case may be, as authorized by RCW 82.14.030(1), effective April 1, 1970 ~~((January 1, 1983 and increasing))~~ and three-tenths of one percent effective July 1, 1983, as authorized by RCW 82.14.030(2); provided however, that during such period as there is in effect a sales tax and use tax imposed by King County under RCW 82.14.030(2) ~~((Section 17(2), Chapter 49, Laws of 1982, First Extraordinary Session))~~ at a rate which is less

1 than the rate imposed by this section, the County shall
2 receive from the tax imposed by Section 5.60.010 that amount
3 of revenues equal to fifteen percent of the rate of the tax
4 imposed by RCW 82.14.030(2) ((Section ~~17(2)~~, Chapter ~~49~~, Laws
5 of ~~1982~~, First Extraordinary Session.))
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(To be used for all Ordinances except Emergency.)

Section 3. This ordinance shall take effect and be in force thirty days from and after its passage and approval, if approved by the Mayor; otherwise it shall take effect at the time it shall become a law under the provisions of the city charter.

Passed by the City Council the 13th day of July, 1977, and signed by me in open session in authentication of its passage this 13th day of July, 1977.

[Signature]
President of the City Council.

Approved by me this 27th day of July, 1977.

[Signature]
Mayor.

Filed by me this 27th day of July, 1977.

Attest: *[Signature]*
City Comptroller and City Clerk.

(SEAL)

Published _____

By *[Signature]*
Deputy Clerk.

THE CITY OF SEATTLE

LAW DEPARTMENT

MUNICIPAL BUILDING . SEATTLE, WASHINGTON 98104

AREA CODE 206 TELEPHONE 625-2402

DOUGLAS N. JEWETT, CITY ATTORNEY

May 27, 1987

The City Council
The City of Seattle

Honorable Members:

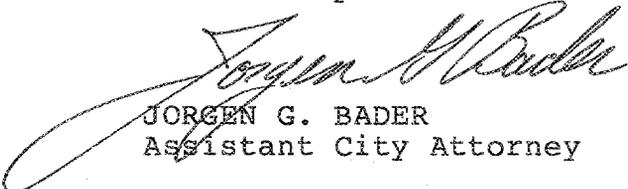
We are forwarding to you an ordinance amending Seattle Municipal Code Sections 5.60.010 and 5.60.020 to state clearly that the three-tenths of one percent sales and use tax imposed under RCW 82.14.030(2) supplements the five-tenths of one percent sales and use tax imposed under RCW 82.14.030(1) and to substitute references to the Revised Code of Washington for the session laws.

The City imposed a five tenths of one percent sales and use tax effective April 1, 1970 and collected it continuously thereafter. King County's imposition of a sales tax reduced the effective rate of the City tax to 425/1000 of one percent. The City imposed a two-tenths of one percent sales and use tax effective January 1, 1983, increasing it to three-tenths of one percent on July 1, 1983. The former tax was imposed under RCW 82.14.030, the latter under RCW 82.14.030(2). This amendment expressly states that the latter three-tenths of one cent tax is on top of the half-cent tax imposed in 1970. The amendment does not increase sales use tax rates which are being collected. The revised language is clearer than the current code.

We recommend its adoption.

Yours very truly,

The Law Department



JORGEN G. BADER
Assistant City Attorney

JGB:ndc

7:let3.1

City of Seattle

ORDINANCE 118277

AN ORDINANCE amending Seattle Municipal Code Sections 5.60.010 and 5.60.020 to expressly state that the sales and use tax imposed under RCW 82.14.030(2) supplements the tax previously imposed under RCW 82.14.030(1), and to cite code references for legislative session laws.

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. Seattle Municipal Code Section 5.60.010 (Ordinance 110677 § 1) is amended as follows:

There is hereby imposed a sales and use tax, as the case may be, as authorized by RCW 82.14.030(1) and by RCW 82.14.030(2), upon every taxable event, as defined in RCW 82.14.030, occurring within The City of Seattle. The tax shall be imposed upon and collected from those persons from whom the state sales tax or use tax is collected pursuant to RCW Chapter 82.08 and 82.12.

Section 2. Seattle Municipal Code Section 5.60.020 (Ordinance 110677 § 2) is amended as follows:

The rate of the tax imposed by Section 5.60.010 shall be ~~((two-tenths))~~ the five tenths of one percent of the selling price or value of the article used, as the case may be, as authorized by RCW 82.14.030(1), effective April 1, 1970 ~~((January 1, 1963 and increasing))~~ and three-tenths of one percent effective July 1, 1983, as authorized by RCW 82.14.030(2); provided however, that during such period as there is in effect a sales tax and use tax imposed by King County under RCW 82.14.030(2) ~~((Section 17+2), Chapter 49, Laws of 1982, First Extraordinary Session))~~ at a rate which is less than the rate imposed by this section, the County shall receive from the tax imposed by Section 5.60.010 that amount of revenues equal to fifteen percent of the rate of the tax imposed by RCW 82.14.030(2) ~~((Section 17+2), Chapter 49, Laws of 1982, First Extraordinary Session.))~~

Section 3. This ordinance shall take effect and be in force thirty days from and after its passage and approval, if approved by the Mayor; otherwise it shall take effect at the time it shall become a law under the provisions of the city charter.

Passed by the City Council the 13th day of July, 1987, and signed by me in open session in authentication of its passage this 13th day of July, 1987.

SAM SMITH,
President of the City Council

Approved by me this 27th day of July, 1987:

CHARLES ROYER,
Mayor

Filed by me this 27th day of July, 1987.

Attest: NORWARD J. BROOKS,
City Comptroller and City Clerk

(Seal) By THERESA DUNBAR,
Deputy Clerk

Publication ordered by NORWARD J. BROOKS, Comptroller and City Clerk

Date of official publication in Daily Journal of Commerce, Seattle, July 31, 1987

(C-303-X)

Affidavit of Publication



STATE OF WASHINGTON KING COUNTY—SS.

The undersigned, on oath states that he is an authorized representative of The Daily Journal of Commerce, a daily newspaper, which newspaper is a legal newspaper of general circulation and it is now and has been for more than six months prior to the date of publication hereinafter referred to, published in the English language continuously as a daily newspaper in Seattle, King County, Washington, and it is now and during all of said time was printed in an office maintained at the aforesaid place of publication of this newspaper. The Daily Journal of Commerce was on the 12th day of June, 1941, approved as a legal newspaper by the Superior Court of King County.

The notice in the exact form annexed, was published in regular issues of The Daily Journal of Commerce, which was regularly distributed to its subscribers during the below stated period. The annexed notice, a

Ordinance No. 113520

was published on July 30, 1987

R. Geffe

Subscribed and sworn to before me on
July 30, 1987

Burton A. Simon

Notary Public for the State of Washington,
residing in Seattle.