

282-891

ORDINANCE No. 114515

XX

COUNCIL BILL No. 107295

Law Department

The City of

AN ORDINANCE amending Seattle Municipal Code Section 5.44.090 (Ordinance 72630 § 9) to designate an exemption from the Business and Occupation Tax for activities taxable under the Gambling Tax Ordinance.

Honorable President:

Your Committee on

Finance

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

COMPTROLLER FILE No.

Introduced:	By
MAY 1 1999	<i>Galle</i>
Referred:	To:
MAY 1 1999	<i>Finance + Personnel</i>
Referred:	To:
Referred:	To:
Reported:	Second Reading:
MAY 2 1999	MAY 2 1999
Third Reading:	Signed:
MAY 2 1999	MAY 2 1999
Presented to Mayor:	Approved:
MAY 2 1999	MAY 2 1999
Returned to City Clerk:	Published:
MAY 2 1999	
Vetoed by Mayor:	Veto Published:
Passed over Veto:	Veto Sustained:

P260

Vote 9-0

OK

Department

The City of Seattle--Legislative Department

Date Reported
and Accepted

REPORT OF COMMITTEE

President

Committee on

Finance & Personnel

was referred the within Council Bill No.

107295

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

Pass 5/18/89

Ye 9-0

Virginia Galle

Committee Chair

#25
c.B.107295

RJP:pdk
7/11/88
6:ORDL.

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ORDINANCE 114515

AN ORDINANCE amending Seattle Municipal Code Section 5.44.090 (Ordinance 72630 § 9) to designate an exemption from the Business and Occupation Tax for activities taxable under the Gambling Tax Ordinance.

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. Section 5.44.090A of the Seattle Municipal Code (Ordinance 72630 § 9, as last amended by Ordinance 105308 § 1) is further amended as follows:

Section 5.44.090 Exemptions -- Designated.

The provisions of this chapter shall not apply to:

- A. Any person in respect to a business activity with respect to which tax liability is specifically imposed under the provision of ((Ordinance No. 62662)) SMC Chapter 5.48 (Business Utilities Tax) or SMC Chapter 5.52 (Gambling Tax), as amended.

(To be used for all Ordinances except Emergency.)

Section 2. 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 22nd day of May, 1989,
and signed by me in open session in authentication of its passage this 22nd day of
May, 1989.

[Signature]
President of the City Council.

Approved by me this 24th day of May, 1989.
[Signature]
Mayor.

Filed by me this 24th day of May, 1989.

Attest: Norward J. Brooks
City Comptroller and City Clerk.

(SEAL)

Published

By Theresa Dunbar
Deputy Clerk.

FOR FULL COUNCIL 5/22/89

#25

Finance and Personnel Committee
C.B. 107295

This is a request of the Department of Licenses and Consumer Affairs, amending the Municipal Code to clarify that gambling activities are exempt from the general B&O tax.

State law imposes a maximum 2% tax on gambling activities and exempts them from B&O. This amendment clarifies the City's intent, and actual practice, to not collect more than the now assessed 2% maximum. It also clarifies that utilities are not subject to general B&O taxation.

Committee Recommendation; PASS

City of Seattle

Executive Department-Office of Management and Budget

James P. Ritch, Director
Charles Royer, Mayor



April 5, 1989

10,516

The Honorable Douglas Jewett
City Attorney
City of Seattle

Dear Mr. Jewett:

The Mayor is proposing to the City Council that the enclosed legislation be adopted.

REQUESTING
DEPARTMENT: Licenses and Consumer Affairs

SUBJECT: An ordinance amending Seattle Municipal Code Section 5.44.090 (Ordinance 72630 § 9) to designate an exemption from the Business and Occupation Tax for activities taxable under the Gambling Tax Ordinance.

Pursuant to the City Council's S.O.P. 100-014, the Executive Department is forwarding this request for legislation to your office for review and drafting.

After reviewing this request and any necessary redrafting of the enclosed legislation, return the legislation to OMB. Any specific questions regarding the legislation can be directed to Bobbie Faucette.

Sincerely,

Charles Royer
Mayor

by

JAMES P. RITCH
Budget Director

JR/bf/nct

Enclosure

cc: Director, Licenses and Consumer Affairs

Your
Seattle
Department of Licenses and Consumer Affairs



Andrew J. Lofton, Director
Charles Royer, Mayor

March 31, 1989

M E M O R A N D U M

APR 3 1989

TO: Jim Ritch, Director
Office of Management and Budget

FROM: Andrew J. Lofton, Director
Department of Licenses and Consumer Affairs

SUBJECT: PROPOSED AMENDMENT DESIGNATING AN EXEMPTION FROM THE BUSINESS AND OCCUPATION TAX FOR ACTIVITIES TAXABLE UNDER THE GAMBLING TAX ORDINANCE

Attached is a draft ordinance, reviewed by the Law Department, amending SMC 5.44.090 to provide an exemption from the B&O tax for activities taxable under the gambling tax ordinance. The draft ordinance does not exempt amusement devices from the B&O tax as those devices do not fall within the same category as gambling devices.

RCW 96.46.110 allows cities to assess a maximum 2% tax on gambling activities. Currently SMC 5.44.090 imposes the maximum 2% tax on gambling activities in Seattle. Assessing B&O tax would exceed this State imposed maximum. We therefore, wish to clarify our existing policy by exempting business and occupation tax for gambling activities, by this ordinance amendment. We currently also exempt utilities from the B&O tax for similar reasons.

If I can provide additional information, please contact me at 4-8444.

AJL:jlk
Attachment

90324.4

TIME AND DATE STAMP

SPONSORSHIP

THE ATTACHED DOCUMENT IS SPONSORED FOR FILING WITH THE CITY COUNCIL BY THE MEMBER(S) OF THE CITY COUNCIL WHOSE SIGNATURE(S) ARE SHOWN BELOW:

Virginia Galle

_____	_____
_____	_____
_____	_____
_____	_____

FOR CITY COUNCIL PRESIDENT USE ONLY

COMMITTEE(S) REFERRED TO:

PRESIDENT'S SIGNATURE

STATE OF WASHINGTON - KING COUNTY

15831
City of Seattle, City Clerk

-ss.

No.

City of Seattle
FINANCE

Affidavit of Publication

Ordinance amending Seattle Municipal Code Section 5.44.090
Ordinance 72630 § 9) to designate an exemption from the
Business and Occupation Tax for activities taxable under
the Gambling Tax Ordinance.
ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:
Section 1. Section 5.44.090A of the Seattle Municipal
Ordinance 72630 § 9, as last amended by Ordinance 105308
is further amended as follows:
Section 5.44.090 Exemptions -- Designated.
The provisions of this chapter shall not apply to:
Any person in respect to a business activity with
respect to which tax liability is specifically imposed
under the provision of ((Ordinance No. 62662)) SMC Chapter
5.48 (Business Utilities Tax) or SMC Chapter 5.52
(Gambling Tax), as amended.
Section 2. This ordinance shall take effect and be in force thirty days from and
passage and approval, if approved by the Mayor, otherwise it shall take effect
when it shall become a law under the provisions of the city charter
approved by the City Council the 22nd day of May, 1989, and signed by me in open ses-
sion in authentication of its passage this 22nd day of May, 1989.
I, SMITH,
Mayor of the City Council,
approved by me this 24th day of May, 1989.
CHARLES ROYER,
City Clerk,
approved by me this 24th day of May, 1989.
NORWARD J. BROOKS,
Comptroller and City Clerk,
approved by THERESA DUNBAR,
City Clerk,
in authentication of its passage and approval.
Publication ordered by NORWARD J. BROOKS, Comptroller and City Clerk.
Date of official publication in Daily Journal of Commerce, Seattle, June 2, 1989
(15831)

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

ORD/114515

was published on

06/02/89

The amount of the fee charged for the foregoing publication is
the sum of \$ _____ which amount has been paid in full.

[Signature]

Subscribed and sworn to before me on

6-2-89

[Signature]

Notary Public for the State of Washington,
residing in Seattle