

ORDINANCE No. 114517

COUNCIL BILL No. 107297

Law Department

The City

AN ORDINANCE relating to the Admission Tax; amending Seattle Municipal Code (SMC) Section 5.40.070 to change the penalty date from 15 days after the end of the month in which the tax was collected to 25 days after the end of the month in which the tax was collected; and adding a new Section to SMC Chapter 5.40 to establish a method of computing delinquency days.

Honorable President:

Your Committee on Finance

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

COMPTROLLER FILE No.

Introduced: MAY 1 1969	By: <u>Galle</u>
Referred: MAY 1 1969	To: <u>Finance + Personnel</u>
Referred:	To:
Referred:	To:
Reported: MAY 22 1969	Second Reading: MAY 27 1969
Third Reading: MAY 27 1969	Signed: MAY 27 1969
Presented to Mayor: MAY 27 1969	Approved: MAY 27 1969
Returned to City Clerk: MAY 27 1969	Published:
Vetoed by Mayor:	Veto Published:
Passed over Veto:	Veto Sustained:

Pass

Vote 9-0

OK

Department

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.

107297

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

Pass 5/18/89

9-0

Virginia Gale

Committee Chair

#26
C.B.107297

ORDINANCE 114517

1
2
3 AN ORDINANCE relating to the Admission Tax; amending Seattle Municipal
4 Code (SMC) Section 5.40.070 to change the penalty date from 15 days
5 after the end of the month in which the tax was collected to 25
6 days after the end of the month in which the tax was collected; and
7 adding a new Section to SMC Chapter 5.40 to establish a method of
8 computing delinquency days.

9 BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

10 Section 1. Seattle Municipal Code Section 5.40.070 (Ordinance
11 72495, Section 7, as last amended by Ordinance 102622) is further
12 amended as follows:

13 5.40.070 Remittance of tax.

14 Anyone, including any municipal or quasi-municipal corporation who
15 receives any payment for any admission charge on which a tax is levied
16 under this chapter shall collect the amount of the tax from the person
17 making the admission payment and shall remit the same to the Director of
18 Licenses and Consumer Affairs as provided in this section. The tax
19 required to be collected under this chapter shall be deemed held in
20 trust by the person required to collect the same until remitted to the
21 Director of Licenses and Consumer Affairs as provided in this section.
22 Anyone required to collect the tax imposed under this chapter who fails
23 to collect the same, or who collects the same but fails to remit the
24 same to the Director of Licenses and Consumer Affairs in the manner
25 prescribed by this chapter shall be liable to the City for the amount of
26 such tax, and shall, unless the remittance be made as required in this
27 section, be guilty of a violation of this chapter whether such failure
28 be the result of his or its own act or the result of acts or conditions
beyond his or its control. The tax imposed under this chapter shall be
collected from the person paying the admission charge at the time the
admission charge is paid and such taxes shall be remitted by the person
collecting the tax to the Director of Licenses and Consumer Affairs in

1 monthly remittances on or before the fifteenth (15th) day of the month
2 next succeeding the end of the monthly period in which the tax is
3 collected or received and accompanied by such reports as the Director of
4 Licenses and Consumer Affairs shall require: Provided, that the
5 Director of Licenses and Consumer Affairs, for good cause shown, may
6 extend the time for making and filing the return and remittance of the
7 tax due. Payment or remittance of the tax collected may be made by
8 check unless payment or remittance is otherwise required by the Director
9 of Licenses and Consumer Affairs, but payment by check shall not relieve
10 the one collecting the tax from liability for payment and remittance of
11 the tax to the Director of Licenses and Consumer Affairs unless the
12 check is in the full and correct amount and until the check is honored.
13 Anyone receiving any payment for admissions shall make out a return upon
14 such forms and setting forth such information as the Director of
15 Licenses and Consumer Affairs may require, showing the amount of the tax
16 upon admissions for which he is liable for the preceding monthly period,
17 and shall sign and transmit the same to the Director of Licenses and
18 Consumer Affairs with a remittance for said amount: Provided, that the
19 Director of Licenses and Consumer Affairs may in his or her discretion
20 require verified annual returns from anyone receiving admission payments
21 setting forth such additional information as he or she may deem
22 necessary to determine correctly the amount of tax collected and
23 payable. If the return provided for in this section is not made and the
24 tax is not collected and paid within (~~fifteen (15)~~) twenty-five (25)
25 days after the end of the month in which the tax was collected, the
26 Director of Licenses and Consumer Affairs shall add a penalty of ten
27 percent (10%) of the tax per month or fraction thereof for each month
28 overdue which shall be added to the amount of the tax due, and remitted
in the same manner. Whenever any theater, circus, show, exhibition,
entertainment or amusement makes an admission charge which is subject to

1 the tax levied in this chapter, and the same is of a temporary or tran-
2 sitory nature or there exists a reasonable question of financial respon-
3 sibility, of which the Director of Licenses and Consumer Affairs shall
4 be the judge, the Director of Licenses and Consumer Affairs may require
5 the report and remittance of the admission tax immediately upon the
6 collection of the same, at the conclusion of the performance or exhibi-
7 tion, or at the conclusion of the series of performances or exhibitions
8 or at such other times as the Director of Licenses and Consumer Affairs
9 shall determine; and failure to comply with any requirement of the
10 Director of Licenses and Consumer Affairs as to report and remittance of
11 the tax as required shall be a violation of this chapter. Everyone
12 liable for the collection and payment of the tax imposed by this chapter
13 shall keep and preserve for a period of five (5) years all unused
14 tickets, ticket manifests, books and all other records from which can be
15 determined the amount of admission tax which he was liable to remit
16 under the provisions of this chapter, and all such tickets, books, and
17 records shall be open for examination and audit at all reasonable times
18 by the Director of Licenses and Consumer Affairs or his duly authorized
19 agent. Written permission may be granted by the Director of Licenses
20 and Consumer Affairs to destroy unused tickets prior to the expiration
21 of the five (5) year period.

22 Section 2. Chapter 5.40 of the Seattle Municipal Code is hereby
23 amended by adding thereto new Section 5.40.075, as follows:

24 5.40.075 Computation of time.

25 Except as otherwise specifically provided by the provisions of this
26 chapter, in computing any period of days prescribed by this chapter the
27 day of the act or event from which the designated period of time runs
28 shall not be included. The last day of the period shall be included
unless it is Saturday, Sunday, or a City legal holiday, in which event
the last day of such period shall be the next succeeding day which is
neither a Saturday, Sunday, or City legal holiday.

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 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.

[Signature]
Norwood J. Brooks

Attest: City Comptroller and City Clerk.

(SEAL)

Published

By *[Signature]*
Theresa Dunbar
Deputy Clerk.

#26

FOR FULL COUNCIL 5/22/89

Finance and Personnel Committee
C.B. 107297

This is a request of the Department of Licenses and Consumer Affairs to amend the Admissions Tax ordinance, approving an administrative change to make the tax due date for admission tax accounts consistent with B&O tax accounts.

Presently, admission tax accounts are due on the 15th of the month following collection and 10% penalties are assessed beginning on the 16th. B&O accounts are assessed penalties beginning after the 25th of the month.

The change requested by this bill provides that the assessment of penalties for late payment of Admissions Tax will also begin after the 25th of the month, providing for increased efficiency for both businesses and DLCA.

Committee Recommendation: PASS

City of Seattle

Executive Department-Office of Management and Budget

James P. Ritch, Director
Charles Royer, Mayor

#10,515



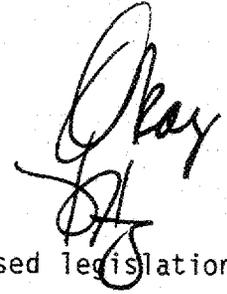
COPY RECEIVED

November 2, 1988

NOV 4 1988

The Honorable Douglas Jewett
City Attorney
City of Seattle

Douglas N. Jewett
CITY ATTORNEY



Dear Mr. Jewett:

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

REQUESTING
DEPARTMENT: Licenses and Consumers Affairs

SUBJECT: AN ORDINANCE amending SMC 5.40.070 to change the penalty date from 15 days after the end of the month in which the tax was collected to 25 days after the end of the month in which the tax was collected. Adding Section 5.40.075 to establish methods of computing delinquency days, should the penalty date fall on a legal City holiday or week-end.

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 Walter Tank in the department.

Sincerely,

Charles Royer
Mayor

by

JAMES P. RITCH
Budget Director

JR/bf/sba

Enclosure

cc: Director, LCA

Your
Seattle
Department of Licenses and Consumer Affairs



Andrew J. Lofton, Director
Charles Royer, Mayor

November 2, 1988

Jim Ritch, Director
Office of Management & Budget
01-03-01

840064

Attn: Bobbie Faucette, Analyst

NOV 2 1988

Dear Mr. Ritch:

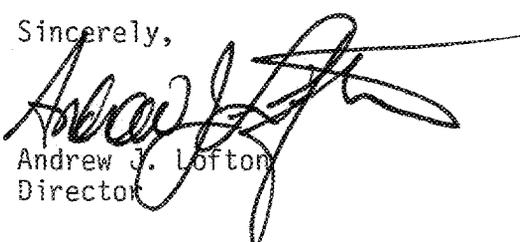
Please find attached, an amendment to the admission tax ordinance which proposes to make the tax due date for admission tax accounts consistent with B&O tax accounts. The purpose of this change is to more efficiently serve the businesses by having a consistent due date with the B&O regulations. Also, our processing and operation in DLIS would be simplified by having consistent due dates.

Currently, admission tax accounts are due on the 15th of the following month. Penalties are assessed beginning on the 16th of the month for late taxpayers. The tax code assesses penalty for late payment of B&O beginning after the 25th of the month. This amendment would make the penalty date for admission tax accounts the same as B&O tax accounts, beginning the 26th of the month. The change would provide consistency to administering penalties for late payment and improve the efficiency of our administering the admission tax.

There is no revenue impact as the penalty amounts are not being changed and all other requirements remain unchanged.

This amendment has not been reviewed by the Law Department and will require Council sponsorship as well. If you have any questions, please call me at 4-8444, or Walter Tank, at 4-8414.

Sincerely,


Andrew J. Lofton
Director

AJL:wta
81102.1

Attachment

cc: Walter Tank, Assistant Director

An equal employment opportunity - affirmative action employer

City of Seattle—Department of Licenses and Consumer Affairs, 102 Seattle Municipal Building, Seattle Washington 98104 (206) 684-8484/684-8444

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

15833
City of Seattle, City Clerk

—ss.

No.

City of Seattle ORDINANCE 114517

AN ORDINANCE relating to the Admission Tax; amending Seattle Municipal Code (SMC) Section 5.40.070 to change the penalty date from 15 days after the end of the month in which the tax was collected to 25 days after the end of the month in which the tax was collected; and adding a new Section to SMC Chapter 5.40 to establish a method of computing delinquency days.

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. Seattle Municipal Code Section 5.40.070 (Ordinance 72495, Section 7, as last amended by Ordinance 102622) is further amended as follows:

5.40.070 Remittance of tax.

Anyone, including any municipal or quasi-municipal corporation who receives any payment for any admission charge on which a tax is levied under this chapter shall collect the amount of the tax from the person making the admission payment and shall remit the same to the Director of Licenses and Consumer Affairs as provided in this section. The tax required to be collected under this chapter shall be deemed held in trust by the person required to collect the same until remitted to the Director of Licenses and Consumer Affairs as provided in this section.

Affidavit of Publication

The undersigned, on oath states that he is an representative of The Daily Journal of Commerce, a newspaper, which newspaper is a legal newspaper of general circulation and it is now and has been for more than six months in continuous publication hereinafter referred to, published in King County, Washington, and it is now and during all of said time in an office maintained at the aforesaid place of publication of this newspaper. The Daily Journal of Commerce on the 25th day of June, 1941, approved as a legal newspaper for publication by the Court of King County.

The copy of this publication in the exact form annexed, was published in regular circulation by the Daily Journal of Commerce, which was regularly read by its subscribers during the below stated period. The undersigned, a

The amount of the fee charged for the foregoing publication is

which amount has been paid in full.

Subscribed and sworn to before me on

Notary Public for the State of Washington,
residing in Seattle

DATE OF FIRST PUBLICATION OF THIS NOTICE, MAY 25, 1989.
DATE OF FIRST PUBLICATION OF THIS NOTICE, MAY 26, 1989.
PR. JANE VAANDUSEN
ADDRESS OF PR. c/o HELEN BEAN, 54 "C" STREET, S. E.
WASHINGTON 98823.
(509) 754-3288
(6/9/15800)
NOTICE TO CREDITORS
ESTATE OF GEORGE R. WEST
SUPERIOR COURT OF WASH
INGTON FOR KING COUNTY
Estate of George Robert West, deceased. Probate No. 89-1-02523-9. Notice to Creditors (RCW 11.40.010).
The undersigned has been appointed and has qualified as personal representative (PR) of the estate of the above named deceased. Each person having a claim against the deceased must serve the claim on the undersigned PR or on the attorneys of record at the address stated below and must file an executed copy of the claim with the clerk of the court within four months after the date of first publication of this notice or within four months after the date of filing of this notice with the clerk of the court, whichever is the later, or the claim will be barred, except under those provisions mentioned herein.
6/21/89
FEDERAL WAY, WA 98003
1414 S. 324TH ST., B-104
LEGAL SERVICES, ADDRESS: CLAIR MERHITT, HYATT ATTORNEYS
FEDERAL WAY, WA 98003
31027 9th Ave. S., Federal Way, WA 98003
HINTZ and LOHMEYER, AD-ROBERT HINTZ
ATTORNEYS
11th day of May, 1989
M. JANCE MICHELIS, Clerk
King County Superior Court
File response with Clerk of the Court, King County Court House, 3rd and James St., Seattle, Washington 98104.
Serve a copy of your response below and must file an executed copy of the claim with the clerk of the court within four months after the date of first publication of this notice or within four months after the date of filing of this notice with the clerk of the court, whichever is the later, or the claim will be barred, except under those provisions mentioned herein.
6/21/89
FEDERAL WAY, WA 98003
1414 S. 324TH ST., B-104
LEGAL SERVICES, ADDRESS: CLAIR MERHITT, HYATT ATTORNEYS
FEDERAL WAY, WA 98003
31027 9th Ave. S., Federal Way, WA 98003
HINTZ and LOHMEYER, AD-ROBERT HINTZ
ATTORNEYS
11th day of May, 1989
M. JANCE MICHELIS, Clerk
King County Superior Court
File response with Clerk of the Court, King County Court House, 3rd and James St., Seattle, Washington 98104.
Serve a copy of your response below and must file an executed copy of the claim with the clerk of the court within four months after the date of first publication of this notice or within four months after the date of filing of this notice with the clerk of the court, whichever is the later, or the claim will be barred, except under those provisions mentioned herein.