

2153008  
Y

ORDINANCE No. 116186

COUNCIL BILL No. 109116

The City of

AN ORDINANCE amending Seattle Municipal Code Sections 5.48.050 and 5.48.220 (last amended in Ordinance 115549, February 25, 1991) to change the rates of tax on solid waste collection and the apportionment of tax revenue for landfill closure costs.

Honorable President:  
Your Committee on \_\_\_\_\_

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

COMPTROLLER FILE No. \_\_\_\_\_

Introduced: MAY 4 1992	By: NOLAND
Referred: MAY 4 1992	To: Utilities and Environmental Mgmt.
Referred:	To:
Referred:	To:
Reported: MAY 1 1992	Second Reading: MAY 1 8 1992
Third Reading: MAY 1 8 1992	Signed:
Presented to Mayor: MAY 1 7 1992	Approved: MAY 2 4 1992
Returned to City Clerk: MAY 2 6 1992	Published:
Vetoed by Mayor:	Veto Published:
Passed over Veto:	Veto Sustained:

\_\_\_\_\_

\_\_\_\_\_

Full Comm

\_\_\_\_\_

Smc, Solid waste

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

# The City of Seattle--Legislative Department

## REPORT OF COMMITTEE

Date Reported  
and Adopted

President:

Committee on \_\_\_\_\_

was referred the within Council Bill No. \_\_\_\_\_

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

Full Council Vote 8-0

Some, Solid waste rates, tax, Land fill

\_\_\_\_\_  
Committee Chair

ORDINANCE 116186

1 AN ORDINANCE amending Seattle Municipal Code Sections 5.48.050 and 5.48.220  
2 (last amended in Ordinance 115954, November 25, 1991) to change the rates of  
3 tax on solid waste collection and the apportionment of tax revenue for landfill  
4 closure costs.

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

6 Section 1. Subsection G of Seattle Municipal Code Section 5.48.050 (Ordinance  
7 62662, Section 5 as last amended by Ordinance 115954, Section 3) is further amended as  
8 follows:

9 G. Upon everyone, including The City of Seattle, engaged in or carrying on the  
10 business of the collection of garbage, rubbish, trash, and other solid waste, including  
11 yardwaste and recyclables, and construction, demolition, and landclearing wastes, a fee or  
12 tax equal to ~~((seventeen and nine tenths percent (17.9%)))~~ eighteen and one-tenth percent  
13 (18.1%) of the total gross income from the business, less income derived from:

- 14 1. Collection and/or sale of recycled materials and/or recovered  
15 materials, including charges for the lease or rental of containers used  
16 in the collection of recycled/recovered materials;
- 17 2. Collection and/or sale after processing of yardwaste products,  
18 including charges for the lease or rental of containers used in the  
19 collection of yardwaste products;
- 20 3. Sale of wheeled containers used for collection of residential solid  
21 waste;
- 22 4. Collection and disposal of bulky items and white goods;
- 23 5. Grants and contracts from governmental agencies;
- 24 6. The City of Seattle for collecting or disposing of residential garbage  
25 and other solid waste;
- 26 7. The portion of the City's solid waste collection receipts expended for  
27 collection of recyclable materials and yardwaste; and
- 28 8. Transportation or deposit of sand and gravel for construction or a  
public improvement.

Income derived from (1) through (8) shall be taxed under SMC 5.44. The rate  
of tax shall be reviewed by the City Council each time solid waste collection rates are  
changed.

1  
2 **Section 2.** Seattle Municipal Code Section 5.48.220 (Ordinance 112943, Section 3  
3 as last amended by Ordinance 115954, Section 5) is further amended as follows:

4 ((~~Forty-seven~~) Forty-five and two-tenths percent (~~((47.2%))~~) (45.2%) of all revenues  
5 collected from persons engaged in or carrying on the business of the collection or disposal  
6 of garbage, rubbish, trash or other solid waste or carrying on the business of operating a  
7 garbage transfer station or similar activity under SMC 5.48.050 G shall be segregated and  
8 credited to the Solid Waste Fund, and shall be expended for costs related to the closure of  
9 the Midway and Kent Highlands landfills, including damage claims and judgments; and  
controlling air and water pollution which may emanate from these landfills; and other costs  
of the utility related to solid waste collection and disposal. The percentage of revenues  
credited to the Solid Waste Utility Fund shall be adjusted whenever the fee or tax in SMC  
Section 5.48.050 G is adjusted.

10 **Section 3.** This ordinance shall take effect and be in force July 1, 1992.

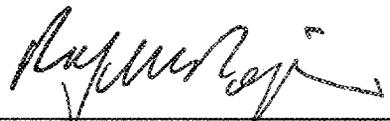
11 **PASSED** by the City Council the 18<sup>th</sup> day of May, 1992, and  
12 signed by me in open session in authentication of its passage this 18<sup>th</sup> day of  
May, 1992.

13  
14   
15 Pro Tem President of the City Council

16 Approved by me this 26<sup>th</sup> day of May, 1992.

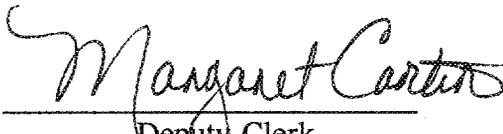
17  
18   
19 Mayor

20 Filed by me this 26<sup>th</sup> day of May, 1992.

21  
22 Attest:   
23 City Comptroller and City Clerk

24 (SEAL)

25 Published \_\_\_\_\_

26 By:   
27 Deputy Clerk

SRTAX.WP

Bu Naland

DRAFT

April 27, 1992

George Benson, President  
Seattle City Council  
11th Floor  
Municipal Building  
Seattle, Wa. 98104

CB 109116

RE: AN ORDINANCE amending Seattle Municipal Code Sections 5.48.050 and 5.48.220 (last amended in Ordinance 115549, February 25, 1991) to change the rates of tax on solid waste collection and the apportionment of tax revenue for landfill closure costs.

Dear Council President Benson:

We are requesting the adoption of the enclosed ordinance by the Seattle City Council. This ordinance should be referred to the Utilities and Environmental Management Committee for consideration along with other legislation related to the Executive's 1992-1994 Solid Waste rate proposal.

Background

According to Council-adopted policy, the City allocates 40% of the net costs of closing the Midway and Kent Highlands landfills to the private haulers of commercial solid waste in the city of Seattle. The private haulers' share of these costs is collected via a surtax on the City's Solid Waste B&O Tax.

Because the Solid Waste B&O Tax is levied as a percentage of the private haulers' gross taxable revenues, and because the private haulers' revenues change from year-to-year, the landfill closure surcharge must be adjusted each year so to collect only 40% of the current-year costs of landfill closure.

The enclosed ordinance adjusts the commercial landfill closure surtax to reflect the Executive's estimate of net 1992 landfill closure costs, and the private haulers' estimates of their taxable 1992 revenues. The proposed rate is 9.26%, or slightly higher than the current rate of 7.9%.

Thank you very much for your consideration. Solid Waste Utility staff is available to answer questions that you, other

Page 2

Council President George Benson

April 27, 1992

Councilmembers, or Council Staff might have regarding this ordinance. Please call Nick Pealy, at 684-7646, with your questions.

Sincerely,

Gary Zarker  
Director of Engineering

GZ/NP

cc: Councilmember Jane Noland, Chair,  
Utilities and Environmental Management Committee  
Councilmember Sherry D. Harris, Vice-Chair,  
Utilities and Environmental Management Committee  
Councilmember Martha Choe  
Councilmember Sue Donaldson  
Diana Gale, Director, OMB  
Jean Domergue, OMB  
Nancy Glaser, Director, Solid Waste  
John Anthony Solid Waste  
Nick Pealy, Solid Waste  
Dwight Dively, Council Staff  
Diane Clausen, Council Staff

**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:

*Jane Roland*

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**FOR CITY COUNCIL PRESIDENT USE ONLY**

COMMITTEE(S) REFERRED TO: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
PRESIDENT'S SIGNATURE

STATE OF WASHINGTON - KING COUNTY

17468  
City of Seattle

—SS.

No.

City of Seattle

ORDINANCE 116186

AN ORDINANCE amending Seattle Municipal Code Sections 5.48.050 and 5.48.120 (last amended in Ordinance 115954, November 25, 1991) to change the rates of tax on solid waste collection and the apportionment of tax revenue for landfill closure costs.

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. Subsection G of Seattle Municipal Code Section 5.48.050 (Ordinance 62562, Section 3 as last amended by Ordinance 115954, Section 3) is further amended as follows:

G. Upon everyone, including The City of Seattle, engaged in or carrying on the business of the collection of garbage, rubbish, trash, and other solid waste, including yardwaste and recyclables, and construction, demolition, and landclearing wastes, a fee or tax equal to ~~((seventeen and nine-tenths percent (17.9%)))~~ **eighteen and one-tenth percent (18.1%)** of the total gross income from the business, less income derived from:

1. Collection and/or sale of recycled materials and/or recovered materials, including charges for the lease or rental of containers used in the collection of recycled/recovered materials;
2. Collection and/or sale after processing of yardwaste products, including charges for the lease or rental of containers used in the collection of yardwaste products;
3. Sale of wheeled containers used for collection of residential solid waste;
4. Collection and disposal of bulky items and white goods;
5. Grants and contracts from governmental agencies;
6. The City of Seattle for collecting or disposing of residential garbage and other solid waste;
7. The portion of the City's solid waste collection receipts expended for collection of recyclable materials and yardwaste; and
8. Transportation or deposit of sand and gravel for construction or a public improvement.

Income derived from (1) through (8) shall be taxed under SMC 5.44. The rate of tax shall be reviewed by the City Council each time solid waste collection rates are changed.

Section 2. Seattle Municipal Code Section 5.48.120 (Ordinance 113943, Section 3 as last amended by Ordinance 113954, Section 3) is further amended as follows:

~~((Forty-seven))~~ **Forty-five and two-tenths percent ((47.2%)) (45.2%)** of all revenues collected from persons engaged in or carrying on the business of the collection or disposal of garbage, rubbish, trash or other solid waste or carrying on the business of operating a garbage transfer station or similar activity under SMC 5.48.050 (3 shall be segregated and credited to the Solid Waste Fund, and shall be expended for costs related to the closure of the Midway and Kent Highlands landfills, including damage claims and judgments; and controlling air and water pollution which may emanate from these landfills; and other costs of the utility related to solid waste collection and disposal. The percentage of revenues credited to the Solid Waste Utility Fund shall be adjusted whenever the fee or tax in SMC Section 5.48.050 G is adjusted.

Section 3. This ordinance shall take effect and be in force July 1, 1992.

Passed by the City Council the 18th day of May, 1992, and signed by me in open session in authentication of its passage this 18th day of May, 1992.

SUE DONALDSON  
Pro Tem President of the City Council  
Approved by me this 18th day of May, 1992.  
NORMAN B. RICE  
Mayor

Filed by me this 28th day of May, 1992.  
Attest: RUPING MORALEJA

Affidavit of Publication

The undersigned, on oath states that he is an authorized 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 to the date of publication hereinafter referred to, published in English language continuously as a daily newspaper in Seattle, King County, Washington, and it is now and during all of said time printed in an office maintained at the aforesaid place of publication of this newspaper. The Daily Journal of Commerce 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

RD#116186

published on

5/29/92

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

*C. Trent*

Subscribed and sworn to before me on

05/29/92

*Jennifer C. Nicholson*

Notary Public for the State of Washington,  
residing in Seattle