

ORDINANCE No. 118416

COUNCIL BILL No. 111523

AN ORDINANCE amending Seattle Municipal Code Section 4.72.020, relating to invoices and receipts for food expenses incurred in travel outside the City.

OK

~~AN ORDINANCE~~

INDEXED

The City of Seattle - Legislature

REPORT OF COMMITTEE

Honorable President:

Your Committee on _____

to which was referred the within Council Bill No. _____ report that we have considered the same and respectfully recommend

Full Council Vote 9

COMPTROLLER FILE No.

Introduced: <i>OCT 20 1995</i>	By: <i>CHOE</i>
Referred: <i>OCT 28 1995</i>	To: <i>Finance & Budget Committee</i>
Referred:	To:
Referred:	To:
Reported: <i>NOV 2 1995</i>	Second Reading: <i>NOV 2 5 1995</i>
Third Reading: <i>NOV 2 5 1995</i>	Signed: <i>NOV 2 5 1995</i>
Presented to Mayor: <i>NOV 2 5 1995</i>	Approved: <i>DEC 3 1995</i>
Returned to City Clerk: <i>DEC 9 1995</i>	Published: <i>Full copy</i>
Vetoed by Mayor:	Veto Published:
Passed over Veto:	Veto Sustained:

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AC doc.

Committee Chair

Bill # 2000000000

*Passed,
2-0.*

INDEXED

The City of Seattle--Legislative Department

Date Reported
and Adopted

REPORT OF COMMITTEE

Honorable President:

Your Committee on _____

to which was referred the within Council Bill No. _____
report that we have considered the same and respectfully recommend that the same:

Full Council vote 9-0

Committee Chair

NOTICE: IF THE DOCUMENT IN THIS FRAME IS LESS CLEAR THAN THIS NOTICE
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RAC
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ORDINANCE 118416

AN ORDINANCE amending Seattle Municipal Code Section 4.72.020, relating to invoices and receipts for food expenses incurred in travel outside the City.

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. Subsection A of Seattle Municipal Code Section 4.72.020, (Ordinance 101295, last amended by Ordinance 118013) is further amended as follows:

4.72.020 Claims for reimbursement--Invoices and receipts

A. Claims for reimbursement of expenses other than mileage and incidentals shall be accompanied by invoices and/or receipts showing payment of such claimed expenses, provided that the cost of air or railroad travel, and convention, seminar or other registration fees, may be billed directly to the appropriate City department. Invoices and/or receipts showing payment of overnight lodging expenses shall have clearly identified thereon the single occupancy rate for the accommodations utilized. (~~Invoices and/or receipts shall not be required for food expenses incurred in travel outside the City, but such expenses shall be fully itemized~~). Invoices and/or receipts shall be required for food expenses incurred within and outside the City. Upon written request and explanation stating sufficient reasons for failure to submit required invoices and/or receipts, the City Finance Director may waive such requirement.

Section 2. Any actions taken prior to the effective date of this ordinance but consistent with its specified intent are hereby ratified and confirmed.

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Section 3. This ordinance shall take effect and be in force thirty (30) days from and after its approval by the Mayor, but if not approved and returned by the Mayor within ten (10) days after presentation, it shall take effect as provided by Municipal Code Section 1.04.020.

Passed by the City Council the 25 day of November, 1996, and signed by me in open session in authentication of its passage this 25 day of November, 1996.

Jan K. Hagg

President _____ of the City Council

Approved by me this 3 day of December, 1996.

Monna B. R. u

Mayor

Filed by me this 3 day of December, 1996.

Margaret Carter

Clerk

(Seal)

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City of Seattle

Department
of Finance

Dwight D. Dively
Director of Finance

Norman B. Rice
Mayor

September 20, 1996

RECEIVED OMP

SEP 23 1996

The Honorable Jan Drago
President, Seattle City Council
600 Fourth Avenue, 11th Floor
Seattle, Washington 98104

Via: Mayor's Office
Attention: Tom Tierney, Director, Office of Management and Planning
Subject: Proposed Legislation to Amend SMC 4.72

Dear Councilmember Drago,

We are transmitting with this letter a proposed ordinance amending Seattle Municipal Code 4.72, Travel Expenses, to require invoices and/or receipts for food expenses involving travel outside the City. SMC 4.72 currently requires the submission of invoices and/or receipts by City employees for food expenses incurred within the City, but it does not require receipts for food expenses incurred outside the City. Without receipts, the meals must be fully itemized. Under existing City policy, whether the employee provides receipts or not, the reimbursement cannot exceed the average costs under the Runzheimer Meal - Lodging Cost Index. SMC 4.72 does not provide for any "per diem" allowance for food expenses.

The City's method of reimbursement may be categorized as an "accountable plan" under Federal Treasury Department regulations. However, one of the criteria to qualify as an "accountable plan" requires that an employee substantiate the amount paid for meals. If an employee fails to substantiate meal expenses, the reimbursement may become subject to federal income tax and social security taxes including the employer match. By requiring invoices and/or receipts for meal expenses, the City will avoid the need to report the reimbursement as taxable income.

Your consideration of this proposed amendment is appreciated. If you have any questions, please contact Carol Metcalf, Director, Accounting Services at 684-8348.

Sincerely,

Dwight Dively
Finance Director

cc: Sarah Welch, Director, Personnel Department
Carol Metcalf, Director, Accounting Services

Attachment
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ORDINANCE _____

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7 101295, last amended by Ordinance 118013) is further amended as follows:

8 **4.72.020 Claims for reimbursement--Invoices and receipts**

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12 registration fees, may be billed directly to the appropriate City department. Invoices
13 and/or receipts showing payment of overnight lodging expenses shall have clearly
14 identified thereon the single occupancy rate for the accommodations utilized. (~~Invoices
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17 food expenses incurred within and outside the City. Upon written request and
18 explanation stating sufficient reasons for failure to submit required invoices and/or
19 receipts, the City Finance Department or may waive such requirement.

20 **Section 2.** Any actions taken prior to the effective date of this ordinance but consistent
21 with its specified intent are hereby ratified and confirmed.
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Passed by the City Council the _____ day of _____, 1996, and signed by me in open session in authentication of its passage this _____ day of _____, 1996.

President _____ of the City Council

Approved by me this _____ day of _____, 1996.

Mayor

Filed by me this _____ day of _____, 1996.

City Clerk

(Seal)

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96-337

City of Seattle

Executive Department—Office of Management and Planning

Thomas M. Tierney, Director
Norman B. Rice, Mayor

September 23, 1996



The Honorable Mark Sidran
City Attorney
City of Seattle

OK
pls
10/15/96

Dear Mr. Sidran:

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

REQUESTING DEPARTMENT: Finance

SUBJECT: AN ORDINANCE amending Seattle Municipal Code Section 4.72.020, relating to invoices and receipts for food expenses incurred in travel outside the City.

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 OMP. Any specific questions regarding the legislation can be directed to Leda Young at 233-7268.

Sincerely,

Norman B. Rice
Mayor

by

Leda Young for

TOM TIERNEY
Director

h:\admin\legis\law\trs\young16

Enclosure

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55 OCT -1 PM 2:51

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:

Maxine Chen

FOR CITY COUNCIL PRESIDENT USE ONLY

COMMITTEE(S) REFERRED TO: _____

PRESIDENT'S SIGNATURE

C.C. 20 28

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STATE OF WASHINGTON - KING COUNTY

75261
City of Seattle, City Clerk

-ss.

No. ORDINANCE IN

Affidavit of Publication

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

CT:ORD 118416

was published on

12/19/96

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

A. Randall

Subscribed and sworn to before me on

12/20/96

[Signature]

Notary Public for the State of Washington,
residing in Seattle

Affidavit of Publication

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