

ORDINANCE No. 118698

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COUNCIL BILL No. 111831

INDEXED

Law Department

The City of

OK

AN ORDINANCE relating to business and occupation tax exemption on gambling receipts, amending Seattle Municipal Code Section 5.44.450.

Honorable President:

Your Committee on _____

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

COMPTROLLER FILE No. _____

Introduced: <i>AUG 11 1997</i>	By: <i>CHOE</i>
Referred: <i>AUG 11 1997</i>	To: Finance & Budget Committee
Referred:	To:
Referred:	To:
Reported: <i>AUG 25 1997</i>	Second Reading: <i>AUG 25 1997</i>
Third Reading: <i>AUG 25 1997</i>	Signed: <i>AUG 25 1997</i>
Presented to Mayor: <i>AUG 25 1997</i>	Approved: <i>SEP - 2 1997</i>
Returned to City Clerk: <i>SEP - 2 1997</i>	Published: <i>full app.</i>
Voted by Mayor:	Veto Published:
Passed over Veto:	Veto Sustained:

Full Council

Law Department

PASSED 8-0

The City of Seattle--Legislative Department

Date Reported
and Adopted

REPORT OF COMMITTEE

Committee President:

Committee on _____

_____ was referred the within Council Bill No. _____

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

Full Council vote 8-0



Committee Chair

ORDINANCE 118698

AN ORDINANCE relating to the business and occupation tax exemption on gambling receipts, amending Seattle Municipal Code Section 5.44.450.

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. Effective July 27, 1997, subsection A of Section 5.44.450 of the Seattle Municipal Code (Ordinance 72630, § 9, as last amended by Ordinance 118314 § 49) is further amended as follows:

5.44.450 Exemptions -- Designated.

The provisions of this subchapter shall not apply to:

A. Any person in respect to a business activity with respect to which tax liability is specifically imposed under the provisions of SMC Chapter 5.48 (Business Utilities Tax) or SMC subsection 5.52.030(B)(1) and (3) (Bona fide charitable or nonprofit organization gambling activity, bingo, raffle and fundraising activities((~~†~~))), as amended;

Section 2. 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 August, 1997, and signed by me in open session in authentication of its passage this 25 day of August, 1997.



President _____ of the City Council

Approved by me this 2nd day of September, 1997.

Mouman B. Sue
Mayor

Filed by me this 2nd day of September, 1997.

Juana E. Papp
City Clerk

(Seal)

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- 20
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- 22
- 23
- 24



City of Seattle

Norman B. Rice, Mayor

Executive Services Department
Dwight D. Dively, Director

July 29, 1997

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

Via: Office of Management and Planning
Attention: Judy Bunnell, Director
Subject: An Ordinance Amending Seattle Municipal Code 5.44.450 (A) differentiating the Business and Occupation Taxation of Certain Gambling Activities for Bona fide Charitable or Nonprofit Organizations.

Dear Councilmember Drago,

In July the City Council passed, and the Mayor signed, ordinance 111802 which restricted the City's gambling tax rate on punch board and pull-tab revenue generated by a bona-fide charitable or nonprofit organizations to a maximum of ten percent of net proceeds. This change was mandated by the 1997 state legislature.

Ordinance 111802 amended Seattle Municipal Code (SMC) 5.52.030 which is referenced in the business and occupation tax code (SMC 5.44.450). The change proposed in the attached ordinance to SMC 5.44.450 maintains our historical business and occupation taxation of punch boards and pull tabs as it relates to bona fide charitable and non-profit organizations.

This ordinance has no revenue impact since it maintains our present tax policies.

Thank you for your assistance in facilitating the presentation of this ordinance proposal. If you have any questions please contact Mel McDonald, Director Revenue and Consumer Affairs Division at 233-0071.

Sincerely,


Dwight D. Dively, ESD Director

cc: Mel McDonald, Director Revenue and Consumer Affairs

600 Fourth Avenue, Room 103, Seattle, WA 98104-1891, <http://www.ci.seattle.wa.us>

Tel: (206) 684-0484, TDD: (206) 233-7810, FAX: (206) 684-0188

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97-200



City of Seattle

Norman B. Rice, Mayor

Executive Department - Office of Management and Planning

Judy Bunnell, Director

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SEATTLE CITY ATTORNEY

July 31, 1997

The Honorable Mark Sidran
City Attorney
City of Seattle

*OK as to form
8/1/97*

Dear Mr. Sidran:

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

REQUESTING DEPARTMENT: Executive Services Department

SUBJECT: AN ORDINANCE relating to business and occupation tax exemption on gambling receipts, amending Seattle Municipal Code Section 5.44.450.

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 Monica Power at 684-8076.

Sincerely,

Norman B. Rice
Mayor

by

JUDY BUNNELL
Director

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Enclosure

Seattle Municipal Building, 600 Fourth Avenue, Seattle, WA 98104-1826

Tel: (206) 684-8080, TDD (206) 684-8118, FAX: (206) 233-0085

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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:

Martha Chase

FOR CITY COUNCIL PRESIDENT USE ONLY

COMMITTEE(S) REFERRED TO:

PRESIDENT'S SIGNATURE

C. S. 20.28

City of Seattle

ORDINANCE 118698

AN ORDINANCE relating to the business and occupation tax exemption on gambling receipts, amending Seattle Municipal Code Section 5.44.450.

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. Effective July 27, 1997, subsection A of Section 5.44.450 of the Seattle Municipal Code (Ordinance 73630, 38, as last amended by Ordinance 118314 349) is further amended as follows:

5.44.450 Exemptions -- Designated

The provisions of this subchapter shall not apply to:

A. Any person in respect to a business activity with respect to which tax liability is specifically imposed under the provisions of SMC Chapter 5.48 (Business Utilities Tax) or SMC SUBsection 5.52.030(b)(1) AND (3) (Bona fide charitable or nonprofit organization gambling activity BINGO, RAFFLE AND FUNDRAISING activities(y)), as amended;

Section 2. 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 25th day of August, 1997, and signed by me in open session in authentication of its passage this 25th day of August, 1997.

JAN DRAGO, President of the City Council. Approved by me this 2nd day of September, 1997.

NORMAN B. RICE, Mayor. Filed by me this 2nd day of September, 1997.

(Seal) JUDITH E. PIPPIN, City Clerk. Publication ordered by JUDITH PIPPIN, City Clerk.

(Boldface denotes deletion) Date of official publication in Daily Journal of Commerce, Seattle, September 8, 1997. 9/8(44031)

STATE OF WASHINGTON - KING COUNTY

—SS.

City Clerk

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 118698

was published on

09/08/97

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

H. Patterson

Subscribed and sworn to before me on

09/07/97 *McCluney*

Notary Public for the State of Washington, residing in Seattle