

Ordinance No. 124651

Council Bill No. 118256

AN ORDINANCE relating to the Department of Finance and Administrative Services; increasing the business license fee, and amending Section 5.55.030 of the Seattle Municipal Code.

Related Legislation File:

Date Introduced and Referred: <u>11.3.14</u>	To: (committee): <u>Budget</u>
Date Re-referred:	To: (committee):
Date Re-referred:	To: (committee):
Date of Final Action: <u>11/24/14</u>	Date Presented to Mayor: <u>11/26/14</u>
Date Signed by Mayor: <u>12/2/14</u>	Date Returned to City Clerk: <u>12/2/14</u>
Published by Title Only <u>X</u>	Date Vetoed by Mayor:
Published in Full Text	
Date Veto Published:	Date Passed Over Veto:
Date Veto Sustained:	Date Returned Without Signature:

The City of Seattle – Legislative Department

Council Bill/Ordinance sponsored by: Licata

Committee Action:

Date	Recommendation	Vote
<u>11/14/14</u>	<u>Pass</u>	<u>9-0</u>

This file is complete and ready for presentation to Full Council.

Full Council Action:

Date	Decision	Vote
<u>Nov. 24, 2014</u>	<u>Passed</u>	<u>9-0</u>

CITY OF SEATTLE
ORDINANCE 124651
COUNCIL BILL 118256

AN ORDINANCE relating to the Department of Finance and Administrative Services; increasing the business license fee, and amending Section 5.55.030 of the Seattle Municipal Code.

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. Effective for Seattle Business licensees to engage in business in 2015 and subsequent years, Section 5.55.030 of the Seattle Municipal Code, last amended by Ordinance 123361, is amended as follows:

5.55.030 License Requirements

A. No person, unless specifically exempted, shall engage in any business activity, profession, trade or occupation in the City without having first obtained and being the holder of a valid and subsisting license to do so, to be known as a "business license." The fee for the business license shall be ~~(\$90.00)~~ \$110.00 for persons with worldwide gross income of the business and value of products of more than \$20,000 in the current calendar year that engage in any business activity, profession, trade or occupation in the City prior to July 1st and ~~(\$45.00)~~ \$55.00 for persons beginning their activity on or after July 1st. The business license fee for persons with worldwide gross income of the business and value of products of \$20,000 or less in the current calendar year will be ~~(\$45.00)~~ \$55.00 if prior to July 1st and ~~(\$22.50)~~ \$27.50 for persons beginning their activity on or after July 1st. The fee shall accompany the application for the license.

The business license shall expire at the end of the calendar year for which it is issued. The business license shall be personal and nontransferable except as provided in subsection G,



1 below. Applications for the business license shall be made to the Director of Finance and
2 Administrative Services on forms provided by the Director. Each business license shall be
3 numbered, shall show the name, place and character of the business of the licensee, and such
4 other information as the Director deems necessary, and shall at all times be conspicuously posted
5 in the place of business for which it is issued.

6
7 If the licensee changes the place of business, the licensee shall return the business license
8 to the Director and a new license shall be issued for the new place of business free of charge.

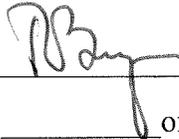
9 ***

10
11 Section 2. This ordinance shall take effect and be in force 30 days after its approval by
12 the Mayor, but if not approved and returned by the Mayor within ten days after presentation, it
13 shall take effect as provided by Seattle Municipal Code Section 1.04.020.



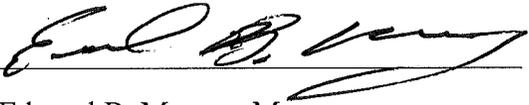
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Passed by the City Council the 24th day of Nov., 2014, and
signed by me in open session in authentication of its passage this
24th day of Nov., 2014.



President _____ of the City Council

Approved by me this 2 day of December, 2014.



Edward B. Murray, Mayor

Filed by me this 2nd day of December, 2014.



Monica Martinez Simmons, City Clerk

(Seal)



2015 BUDGET LEGISLATION FISCAL NOTE

Department:	Contact Person/Phone:	CBO Analyst/Phone:
Legislative	Tony Kilduff/4-3580	N/A

Legislation Title:

AN ORDINANCE relating to the Department of Finance and Administrative Services; increasing the business license fee, and amending Section 5.55.030 of the Seattle Municipal Code.

Summary of the Legislation:

This legislation would increase the business license fee from \$45.00 to \$55.00 for businesses with annual revenues less than \$20,000 and from \$90.00 to \$110.00 for businesses with annual revenues greater than that starting in 2015.

Background:

The City charges a license fee for most businesses that operate in the City—there are certain exceptions. The fees have not been adjusted since 2005 when they were increased from \$75.00 to \$90.00. The proposed increase generally reflects inflation since 2005.

This legislation does not have any financial implications.

This legislation has financial implications.

General Subfund revenues will increase.

Summary of Changes to Revenue Generated Specifically from this Legislation:

	Revenue Source	2015 Proposed	2016 Proposed
Total Fees and Charges Resulting From Passage of This Ordinance	Business License Fees	\$1,100,000	\$1,100,000

(If new revenue is for a partial year, provide estimate for full year in the notes section below.)

Revenue Change Notes: All new revenues are addressed in standalone legislation.

Anticipated Total Revenue from Entire Program, Including Changes Resulting from this Legislation:



Fund Name and Number	Revenue Source	Total 2015 Revenue	Total 2016 Revenue
TOTAL			

Total Revenue Notes:

Other Implications:

- a) **Does the legislation have indirect financial implications, or long-term implications?**
 Yes this indirectly affects the City's costs for developing File Local (please see item c) below).
- b) **What is the financial cost of not implementing the legislation?**
 \$1.1 million in General Subfund revenues.
- c) **Does this legislation affect any departments besides the originating department?**
 Yes, the Department of Finance and Administrative Services, will need to modify tax filing forms and various systems, including educational and customer support services, to administer the fee change. Additionally the FileLocal Agency (the multi-city online tax filing system the City is spearheading development of) will have to undertake a re-coding of its system to accommodate this fee change. The FileLocal system is in testing phase now and this change may cause some delays given the timing. The City would need to coordinate this modification with the FileLocal agency.
- d) **What are the possible alternatives to the legislation that could achieve the same or similar objectives?**
 None.
- e) **Is a public hearing required for this legislation?**
 No.
- f) **Is publication of notice with *The Daily Journal of Commerce* and/or *The Seattle Times* required for this legislation?**
 No.
- g) **Does this legislation affect a piece of property?**
 No.
- h) **Other Issues:**
 None.

List attachments to the fiscal note below: None.



Tony Kilduff
LEG Business License FISC
October 27, 2014
Version #1



STATE OF WASHINGTON -- KING COUNTY

--SS.

318501

No. 124650,651,652,653,654

CITY OF SEATTLE, CLERKS OFFICE

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: TITLE ONLY ORDINANCES

was published on

12/17/14

The amount of the fee charged for the foregoing publication is the sum of \$89.70 which amount has been paid in full.



Affidavit of Publication

Subscribed and sworn to before me on

12/17/2014

Notary public for the State of Washington,
residing in Seattle

State of Washington, King County

City of Seattle

Title Only Ordinances

The full text of the following legislation, passed by the City Council on November 24, 2014, and published below by title only, will be mailed upon request, or can be accessed at <http://clerk.seattle.gov>. For information on upcoming meetings of the Seattle City Council, please visit <http://www.seattle.gov/council/calendar>.

Contact: Office of the City Clerk at (206) 684-8344.

ORDINANCE NO. 124650

AN ORDINANCE relating to the City's support for education; abolishing the Office for Education and creating a Department of Education and Early Learning; repealing subchapter V of Chapter 3.20 and redesignating the subchapter titles; adding new sections 3.36.010, 3.36.020, 3.36.030, and 3.36.040; amending sections 3.35.010 and 3.35.030 of the Seattle Municipal Code; and creating a fund for education purposes.

ORDINANCE NO. 124651

AN ORDINANCE relating to the Department of Finance and Administrative Services; increasing the business license fee, and amending Section 8.55.030 of the Seattle Municipal Code.

ORDINANCE NO. 124652

AN ORDINANCE relating to making a loan to the Seattle Park District to provide funding for budgeted 2015 expenses; authorizing and providing for interfund loans to dedicated subfunds to be created within the City's Park and Recreation Fund and Parks Capital Fund to be used to make the Park District loan; providing for other properly related matters; and ratifying and confirming certain prior acts.

ORDINANCE NO. 124653

AN ORDINANCE authorizing the levy of regular property taxes by The City of Seattle for collection in 2015, representing a decrease below the regular property taxes levied for collection in 2014; and ratifying and confirming certain prior acts.

ORDINANCE NO. 124654

AN ORDINANCE relating to the levy of property taxes; fixing the rates and/or amounts of taxes to be levied, and levying the same upon all taxable property, both real and personal, in The City of Seattle, to finance the departments and activities of City government and to provide for the general obligation bond interest and redemption requirements for the year beginning on the first day of January 2015; and ratifying and confirming certain prior acts.

Date of publication in the Seattle Daily Journal of Commerce, December 17, 2014.

12/17(818501)