

Ordinance No. 98017

AN ORDINANCE relating to and levying an excise tax in accordance with RCW Chapter 35.95 for the support of the public transportation system of the City; defining offenses and prescribing penalties.

*8-11-69 - Passas amended
6-2 Amend + Wright
voted No*

COMPTROLLER
FILE NUMBER _____

Council Bill No. 89599

INTRODUCED: AUG 4 1969	BY: <i>Committee of whole</i>
REFERRED: AUG 4 1969	TO: COMMITTEE OF WHOLE
REFERRED:	
REFERRED:	
REPORTED: AUG 11 1969	SECOND READING: AUG 11 1969
THIRD READING: AUG 11 1969	SIGNED: AUG 11 1969
PRESENTED TO MAYOR: AUG 12 1969	APPROVED: AUG 12 1969
RETD. TO CITY CLERK: AUG 12 1969	PUBLISHED: AUG 15 1969
VETOED BY MAYOR:	VETO PUBLISHED:
PASSED OVER VETO:	VETO SUSTAINED:

CS 8.1.97

CW

Unanimous Vote
YES..... NO.....

SEE BACK COVER

ORD. 98161 - SUBMITS REFERENDUM TO VOTERS
(NOV. 5, 1969 ELECTION)

DEFEATED BY VOTERS AT 11-4-69 ELECTION

#264627 REFERENDUM PETITION ON ORD. 98017, LEVYING A TAX FOR THE SUPPORT OF THE SEATTLE TRANSIT SYSTEM.

#264854 TRANSMITTAL OF CITY COMPTROLLER OF REFERENDUM PETITION (C.F. 264627) PERTAINING TO ORD. 98017, RE. A HOUSEHOLD TAX TO SUBSIDIZE OPERATIONS OF THE SEATTLE TRANSIT SYSTEM, WITH REPORT ON SAID PETITION.

ORD. 98776 LEVYING EXCISE TAX IN ACCORDANCE WITH RCW CHAPTER 35.95 FOR SUPPORT OF PUBLIC TRANSPORTATION SYSTEM OF CITY - DEFINING OFFENSES & PRESCRIBING PENALTIES.

Transit
EK
CGE
L...
BC

PUB (BC)
BLDG.
ENG.
B. O.
A. C.
S. E.
C. O.
LIGHT

JMT:ISW
8-4-69

ORDINANCE 98017

AN ORDINANCE relating to and levying an excise tax in accordance with RCW Chapter 35.95 for the support of the public transportation system of the City; defining offenses and prescribing penalties.

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. The following terms, however used or referred to in this ordinance, shall have the following meanings, unless a different meaning is required by the context:

(1) "Person" means any individual, firm, partnership, corporation, company, association, joint stock association, school district or political subdivision of the state, fraternal, benevolent, religious or charitable society, club or organization, and shall include any trustee, receiver, assignee, or other person acting in a similar representative capacity, but shall not include the United States or the State of Washington.

(2) "Housing unit" means a building or portion thereof designed for or used as the residence or living quarters of one or more persons living together, or of one family.

Section 2. That as of November 1, 1969 there is hereby levied upon all persons within the City of Seattle served by and billed for lighting and power services of the City's Department of Lighting, an excise tax in the amounts and in the manner as follows:

(1) As to each such person occupying a housing unit, the sum of \$1.00 per month; provided that the tax imposed shall not exceed \$1.00 per month for each housing unit; provided further that where the occupant or tenant of a housing unit is not billed for lighting and power service furnished by the City's Lighting Department to such housing unit, the person who is billed for such service shall be deemed to be served and billed therefor, and shall be billed and pay

the excise tax herein levied as to each and every such housing unit; provided further that as to each such person who is the head of the household, and 65 years of age or older, and receiving Washington State old age assistance, the amount of such tax shall be fifty cents (\$0.50).

(2) As to each such person engaged in business and having one or more employees, a sum as follows:

- a) persons having at least one, but not more than five employees, the sum of \$2.00 per month;
- b) persons having at least six, but not more than ten employees, the sum of \$5.00 per month;
- c) persons having at least eleven but not more than twenty-five employees, the sum of \$10.00 per month;
- d) persons having at least twenty-six, but not more than fifty employees, the sum of \$20.00 per month;
- e) persons having at least fifty-one, but not more than one hundred employees, the sum of \$35.00 per month;
- f) persons having at least one hundred one, but not more than two hundred fifty employees, the sum of \$60.00 per month;
- g) persons having at least two hundred fifty-one, but not more than five hundred employees, the sum of \$100.00 per month;
- h) persons having at least five hundred one, but not more than seven hundred fifty employees, the sum of \$150.00 per month;
- i) persons having at least seven hundred fifty-one, but not more than one thousand employees, the sum of \$200.00 per month;
- j) persons having one thousand one or more employees, the sum of \$250.00 per month.

For the purpose of computing the amount of the tax to be paid by any such person, the number of employees shall be the lowest number of employees on the employer's payroll on any regularly scheduled working day during the immediately preceding calendar year.

Section 3. The excise tax levied herein shall be computed and billed by the City Comptroller through an interdepartmental arrangement with the Superintendent of Lighting and shall be separately designated and identified on the Light billing as a tax to be used solely for the operation, maintenance, and capital needs of the public transportation system of the City; and such tax shall be due and payable to the City Treasurer as stated in such billing.

Section 4. The proceeds from the excise tax herein levied shall be appropriated and used by the City only for the operation, maintenance, and capital needs of the public transportation system of the City.

Section 5. No funds derived from the excise tax herein levied shall, for any purpose whatsoever, be classified as or constitute income, earnings, or revenue of the public transportation system of the City nor of any other public utility owned and operated by the City; nor shall such funds constitute or be classified as any part of the rate structure or rate charged for any such public utility.

Section 6. The City Comptroller shall have the power, and it shall be his duty, from time to time, to adopt, publish and enforce rules and regulations not inconsistent with this ordinance or with law for the purpose of carrying out the provisions hereof, including the duty and authority to prescribe and issue appropriate forms for determination and declaration of the appropriate business tax classification.

(To be used for all Ordinances except Emergency.)

Section 7. It shall be unlawful for anyone to falsify or fail to furnish information reasonably required by the City Comptroller in the enforcement of this ordinance, or to fail or refuse to pay the excise tax levied by this ordinance. Upon conviction of any violation of this section, the offender shall be subject to a fine of not to exceed One Hundred Dollars (\$100.00).

Section 7A. The provisions of this ordinance shall cease to be effective on December 31, 1972.

Section 8. 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 11 day of August, 1969,
and signed by me in open session in authentication of its passage this 11 day of
August, 1969. *Mrs. Harlan H Edwards*

President of the City Council.

Approved by me this 12 day of August, 1969. *Hoyd C. Miller*
Mayor.

Filed by me this 12 day of August, 1969.

A. Grandson
Attest: City Comptroller and City Clerk.

(SEAL)

Published AUG 15 1969

By *J. F. Fenton*
Deputy Clerk.

ASSISTANT CORPORATION COUNSEL

JOHN P. HARRIS
G. GRANT WILCOX
CHARLES R. NELSON
GORDON F. CRANDALL
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JAMES M. TAYLOR
JAMES B. HOWE, JR.
J. ROGER HOWELL
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H. JOSEPH COLEMAN
JOHN NEIKIRK

THE CITY OF SEATTLE
LAW DEPARTMENT

MUNICIPAL BUILDING • SEATTLE, WASHINGTON 98104
AREA CODE 206 TELEPHONE 583-2304

A. L. NEWBOULD, CORPORATION COUNSEL

CITY PROSECUTORS
ROBERT M. ELIAS
JACK B. REGAN
ROBERT B. JOHNSON

CLAIM AGENT
V. L. PORTER

August 4, 1969

Committee of the Whole
City Council
Seattle

Honorable Members:

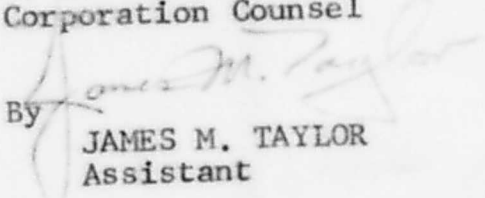
In accordance with your request by letter dated July 16, 1969 and the recommendations of the Budget Director in his letter of July 31, 1969, we have prepared and forward herewith in bill form for your consideration, proposed legislation levying an excise tax for the support of the public transportation system of the City.

Because of substantial difficulties arising from the recommended definition of "employees" based on number of hours worked, we have, after discussion with the Budget Director, provided that the number of employees of an employer is to be computed for purposes of the tax on the basis of the lowest number of employees on the employer's payroll on any regularly scheduled working day during the immediately preceding calendar year.

We have further, as a practical means of enforcement and in accordance with Article IV § 25 of the City Charter which requires that every ordinance prohibiting or requiring any act or omission impose a penalty, provided a penalty for failure to furnish required information or pay the tax levied. Such penalty has been set at a fine of not to exceed \$100.00, and such amount is a matter for your legislative consideration.

Yours very truly,

A. L. NEWBOULD
Corporation Counsel

By 
JAMES M. TAYLOR
Assistant

JMT:w
Encl.

ORDINANCE NO. 98017

AN ORDINANCE relating to and levying an excise tax in accordance with RCW Chapter 35.50 for the support of the public transportation system of the City; defining offenses and prescribing penalties.

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. The following terms, however used or referred to in this ordinance, shall have the following meanings, unless a different meaning is required by the context.

(1) "Person" means any individual, firm, partnership, corporation, company, association, joint stock association, school district or political subdivision of the state, fraternal, benevolent, religious or charitable society, club or organization, and shall include any trustee, receiver, assignee, or other person acting in a similar representative capacity, but shall not include the United States or the State of Washington.

(2) "Housing unit" means a building or portion thereof designed for or used as the residence or living quarters of one or more persons living together, or of one family.

Section 2. That as of November 1, 1969 there is hereby levied upon all persons within the City of Seattle served by and billed for lighting and power services of the City's Department of Lighting, an excise tax in the amounts and in the manner as follows:

(1) As to each such person occupying a housing unit, the sum of \$1.00 per month; provided that the tax imposed shall not exceed \$1.00 per month for each housing unit, provided further that where the occupant or tenant of a housing unit is not billed for lighting and power service furnished by the City's Lighting Department to such housing unit, the person who is billed for such service shall be deemed to be served and billed therefor, and shall be billed and pay the excise tax herein levied as to each and every such housing unit; provided further that as to each such person who is the head of the household and 65 years of age or older, and receiving Washington State old age assistance, the

amount of such tax shall be fifty cents (\$0.50).

(2) As to each such person engaged in business and having one or more employees, a sum as follows:

- a) persons having at least one, but not more than five employees, the sum of \$2.00 per month;
- b) persons having at least six, but not more than ten employees, the sum of \$5.00 per month;
- c) persons having at least eleven but not more than twenty-five employees, the sum of \$10.00 per month;
- d) persons having at least twenty-six, but not more than fifty employees, the sum of \$20.00 per month;
- e) persons having at least fifty-one, but not more than one hundred employees, the sum of \$35.00 per month;
- f) persons having at least one hundred one, but not more than two hundred fifty employees, the sum of \$50.00 per month;
- g) persons having at least two hundred fifty-one, but not more than five hundred employees, the sum of \$100.00 per month;
- h) persons having at least five hundred one, but not more than seven hundred fifty employees, the sum of \$150.00 per month;
- i) persons having at least seven hundred fifty-one, but not more than one thousand employees, the sum of \$200.00 per month;
- j) persons having one thousand one or more employees, the sum of \$250.00 per month.

For the purpose of computing the amount of the tax to be paid by any such person, the number of employees shall be the lowest number of employees on the employer's payroll on any regularly scheduled working day during the immediately preceding calendar year.

Section 3. The excise tax levied herein shall be computed and billed by the City Comptroller through an interdepartmental arrangement with the Superintendent of Lighting and shall be separately designated and identified on the Light billing as a tax to be used solely for the operation, maintenance, and capital needs of the public transportation system of the City; and such tax shall be due and payable to the City Treasurer as stated in such billing.

Section 4. The proceeds from the excise tax herein levied shall be appropriated and used by the City only for the operation, maintenance, and capital needs of the public transportation system of the City.

Section 5. No funds derived from the excise tax herein levied shall, for any purpose whatsoever, be classified as or constitute income, earnings, or revenue of the public transportation system of the City nor of any other public utility owned and operated by the City; nor shall such funds constitute or be classified as any part of the rate

Affidavit of Publication

STATE OF WASHINGTON, KING COUNTY--SS.

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

ORDINANCE NO. 98017

was published on August 15, 1969

M. E. Brown

Subscribed and sworn to before me on

August 15, 1969

[Signature]
Notary Public for the State of Washington,
residing in Seattle

(Note: RCW 42.20.060 states: "It shall not be necessary for a notary public in certifying an oath to be used in any of the courts in this state, to append an impression of his official seal.")

a) persons having at least one, but not more than five employees, the sum of \$2.00 per month;

b) persons having at least six, but not more than ten employees, the sum of \$3.00 per month;

c) persons having at least eleven but not more than twenty-five employees, the sum of \$4.00 per month;

d) persons having at least twenty-six, but not more than fifty employees, the sum of \$5.00 per month;

e) persons having at least fifty-one, but not more than one hundred employees, the sum of \$6.00 per month;

f) persons having at least one hundred one, but not more than two hundred fifty employees, the sum of \$8.00 per month;

g) persons having at least two hundred fifty-one, but not more than five hundred employees, the sum of \$10.00 per month;

h) persons having at least five hundred one, but not more than seven hundred fifty employees, the sum of \$15.00 per month;

i) persons having at least seven hundred fifty-one, but not more than one thousand employees, the sum of \$20.00 per month;

j) persons having one thousand one or more employees, the sum of \$25.00 per month.

For the purpose of computing the amount of the tax to be paid by any such person, the number of employees shall be the lowest number of employees on the employer's payroll or any regularly scheduled working day during the immediately preceding calendar year.

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Section 4. The proceeds from the excise tax herein levied shall be appropriated and used by the City, only for the operation, maintenance, and capital needs of the public transportation system of the City.

Section 5. No funds derived from the excise tax herein levied shall, for any purpose whatsoever, be classified as or constitute income, earnings, or revenue of the public transportation system of the City nor of any other public utility owned and operated by the City; nor shall such funds constitute or be classified as any part of the rate structure or rate charged for any such public utility.

Section 6. The City Comptroller shall have the power, and it shall be his duty, from time to time, to adopt, publish and enforce rules and regulations not inconsistent with this ordinance or with law for the purpose of carrying out the provisions hereof, including the duty and authority to prescribe and issue appropriate forms for determination and declaration of the appropriate business tax classification.

Section 7. It shall be unlawful for anyone to falsify or fail to furnish information reasonably required by the City Comptroller in the enforcement of this ordinance, or to fail or refuse to pay the excise tax levied by this ordinance. Upon conviction of any violation of this section, the offender shall be subject to a fine of not to exceed One Hundred Dollars (\$100.00).

Section 7A. The provisions of this ordinance shall cease to be effective on December 31, 1972.

Section 8. 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 11th day of August, 1969, and signed by me in open session in authentication of its passage this 11th day of August, 1969.

MRS. HARLAN H. EDWARDS

President of the City Council.

Approved by me this 12th day of August, 1969.

FLOYD C. MILLER,
Mayor.

Filed by me this 12th day of August, 1969.

Attest: C. G. ERLANDSON,
City Comptroller and
City Clerk.

(Seal) By J. F. FENTON,
Deputy Clerk.

Publication ordered by C. G. ERLANDSON, Comptroller and City Clerk.

Date of official publication in the Daily Journal of Commerce, Seattle, August 15, 1969. (C-532)

THE CITY OF SEATTLE--LEGISLATIVE DEPARTMENT

MR. PRESIDENT:

Date Reported
and Adopted

PLA: 11 1969

Your COMMITTEE OF THE WHOLE

to which was referred

C.B. 89599

Relating to and levying an excise tax in accordance with RCW Chapter 35.95 for the support of the public transportation system of the City; defining offenses and prescribing penalties,

recommends that Section 2, Item No. 1 of C.B. 89599 be amended by deleting the period (.) at the end of the first line at the top of Page No. 2, and inserting in lieu thereof a semi-colon (;) and then add the following words: provided further that as to each such person who is the head of the household, and 65 years of age or older, and receiving Washington State old age assistance, the amount of such tax shall be fifty cents (\$0.50).

And further recommends that C.B. 89599 be further amended by adding a new Section No. 7-A on Page No. 4 reading as follows:

The provisions of this ordinance shall cease to be effective on December 31, 1972.

And that when so amended THE SAME DO PASS.

Fred Beck

Chairman

the excise tax herein levied as to each and every such housing unit.

(2) As to each such person engaged in business and having one or more employees, a sum as follows:

- a) persons having at least one, but not more than five employees, the sum of \$2.00 per month;
- b) persons having at least six, but not more than ten employees, the sum of \$5.00 per month;
- c) persons having at least eleven but not more than twenty-five employees, the sum of \$10.00 per month;
- d) persons having at least twenty-six, but not more than fifty employees, the sum of \$20.00 per month;
- e) persons having at least fifty-one, but not more than one hundred employees, the sum of \$35.00 per month;
- f) persons having at least one hundred one, but not more than two hundred fifty employees, the sum of \$60.00 per month;
- g) persons having at least two hundred fifty-one, but not more than five hundred employees, the sum of \$100.00 per month;
- h) persons having at least five hundred one, but not more than seven hundred fifty employees, the sum of \$150.00 per month;
- i) persons having at least seven hundred fifty-one, but not more than one thousand employees, the sum of \$200.00 per month;
- j) persons having one thousand one or more employees, the sum of \$250.00 per month.

(To be used for all Ordinances except Emergency.)

Section 7. It shall be unlawful for anyone to falsify or fail to furnish information reasonably required by the City Comptroller in the enforcement of this ordinance, or to fail or refuse to pay the excise tax levied by this ordinance. Upon conviction of any violation of this section, the offender shall be subject to a fine of not to exceed One Hundred Dollars (\$100.00).

Section 8 . 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 _____ day of _____, 196 _____
and signed by me in open session in authentication of its passage this _____ day of _____, 196 _____.

President _____ of the City Council.

Approved by me this _____ day of _____, 196 _____.

Mayor.

Filed by me this _____ day of _____, 196 _____.

Attest: _____
City Comptroller and City Clerk.

(SEAL)

Published _____ By _____ Deputy Clerk.

CSS 0.1.0