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Ordinance No. 109957

AN ORDINANCE repealing Code
§ 5.40.130 and adopting
a new Section 5.40.135
to correct disclosure
requirements for admissions
tax records.

6/11/81 Pass

COMPTROLLER
FILE NUMBER

Council Bill No. 102342

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| INTRODUCED: JUN 08 1981 | BY: <i>Exec.</i> |
| REFERRED: JUN 08 1981 | TO: <i>Finance</i> |
| REFERRED: | |
| REFERRED: | |
| REPORTED: JUN 15 1981 | SECOND READING: JUN 15 1981 |
| THIRD READING: JUN 15 1981 | SIGNED: JUN 15 1981 |
| PRESENTED TO MAYOR: JUN 16 1981 | APPROVED: JUN 22 1981 |
| RETD. TO CITY CLERK: JUN 22 1981 | PUBLISHED: |
| VETOED BY MAYOR: | VETO PUBLISHED: |
| PASSED OVER VETO: | VETO SUSTAINED: |

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ORDINANCE 109957

AN ORDINANCE repealing Code § 5.40.130 and adopting a new Section 5.40.135 to correct disclosure requirements for admissions tax records.

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. Seattle Municipal Code § 5.40.130 is hereby repealed.

Section 2. There is adopted a new Section 5.40.135 of the Seattle Municipal Code as follows:

Section 5.40.135. As required by the Public Disclosure Act in RCW 42.17.260 and RCW 42.17.310 admissions tax records and returns shall be subject to public inspection and copying, but only to the extent that such disclosure does not violate the personal privacy of any taxpayer, or give unfair competitive disadvantage to the taxpayer in his or her business or occupation. Lists of taxpayers shall not be given, provided or sold for commercial purposes.

Section 3. Any act consistent with the authority and prior to the effective date of this ordinance is ratified and confirmed.

(To be used for all Ordinances except Emergency.)

Section 4. 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 15th day of June, 1981, and signed by me in open session in authentication of its passage this 15th day of June, 1981. *[Signature]* President of the City Council.

Approved by me this 22 day of June, 1981. *[Signature]* Mayor.

Filed by me this 22 day of June, 1981. Attest: *[Signature]* City Comptroller and City Clerk.

(SEAL)

Published _____ By *[Signature]* Deputy Clerk.

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ORDINANCE 107945

AN ORDINANCE amending Section 19 of Ordinance 72630 providing for disclosure of records and information to the extent required by the Public Disclosure Act.

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. Section 19 of Ordinance 72630, as last amended by Ordinance 106168, is further amended as follows:

Section 19. RETURNS CONFIDENTIAL--EXCEPTIONS: As required by the Public Disclosure Act, in RCW 42.17.260 and RCW 42.17.310, the returns made to the Director of Licenses and Consumer Affairs pursuant to this ordinance and any facts or information disclosed in any examination of books and records made pursuant to Section 15 of this ordinance, shall ((not be made public, nor shall)) be subject to the inspection of any person but only to the extent that such disclosure does not violate the personal privacy of any taxpayer or give unfair competitive disadvantage to the taxpayer in his or her business or occupation or is not used for commercial purposes.

Authority herein provided to disclosure information shall not be construed as authority to give, sell or provide access to lists of individuals for commercial purposes, provided that lists of applicants for professional licenses and of professional licensees shall be made available to professional organizations recognized by their professional examining board upon payment of reasonable fee therefore.

Provided, ((nor shall)) such returns and information may be subject to ((the)) inspection ((of any person except)), for official purposes only, by the Mayor, ((Corporation Counsel)) City Attorney, City Comptroller or his/her authorized agent, Director of Licenses and Consumer Affairs or his/her

1 authorized agent, Chief of Police or his/her authorized
2 agent, members of the City Council, or their authorized
3 agents, the Director of the Office of Management and Budget
4 or his/her authorized agent; and members of the Board of
5 Ethics and Fair Campaign Practices Commission and authorized
6 agents of said Board and Commission; ((and it shall be
7 unlawful for any person to make public or to inform any
8 other person as to the contents or any information contained
9 in any return or such books and records, or to permit
10 inspection of any return or such information except as
11 in this section authorized)); and provided that nothing in
12 this section shall prohibit the Board of Ethics and Fair
13 Campaign Practices Commission from giving such facts or
14 information in evidence in any hearing conducted by said,
15 Board or Commission; and provided further that nothing in
16 this section shall prohibit the Director of Licenses and
17 Consumer Affairs or any member or employee of the Department
18 of Licenses and Consumer Affairs from:

- 19 (1) Giving such facts or information in evidence in any
20 court action involving the tax or license fee imposed by
21 this ordinance or a violation of the provisions hereof or
22 involving another City or State department and the taxpayer;
- 23 (2) Giving such facts and information to the taxpayer or
24 his or her duly authorized agent;
- 25 (3) Publishing statistics so classified as to prevent the
26 identification of individual returns or reports of items
27 thereof;
- 28 (4) Giving such facts or information, for official purposes
only, to the Governor of the State of Washington, State of
Washington Attorney General, or to any Washington State
department or any committee or subcommittee of the Washington

1 State Legislature dealing with matters of taxation, revenue,
2 trade, commerce, the control of industry or the professions,
3 or to the Prosecuting Attorney of any County in the State of
4 Washington, proper officer of The Federal Trade Commission,
5 proper officer of the Internal Revenue Service of the United
6 States, or to the proper officer of the tax department of
7 any state or city or town or county, or to any other authorized
8 representatives of any state or federal law enforcement
9 agencies, but only if the statutes of the United States, or
10 of the State of Washington, or of such other state or city
11 or county, as the case may be, grant substantially similar
12 privileges to the tax or law enforcement agencies of The
13 City of Seattle.
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Section...2. 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 22 day of January, 1979
and signed by me in open session in authentication of its passage this 22 day of January, 1979
President of the City Council.

Approved by me this 29 day of January, 1979
Charles P. Ryan
Mayor.

Filed by me this 29 day of January, 1979.

Attest: E. L. King
City Comptroller and City Clerk.

(SEAL)

Published

Raymond McGuire
Deputy Clerk.

Your
Seattle
Department of Licenses and Consumer Affairs

Regina L. Glenn, Director
Charles Royer, Mayor

May 27, 1981

2860

M E M O R A N D U M



AB log

COPY OF WITHIN RECEIVED

TO: Susan R. Sampson, Assistant City Attorney
Law Department

Sampson
Douglas N. Jewett
CITY ATTORNEY

FROM: Regina L. Glenn, Director
Department of Licenses and Consumer Affairs

SUBJECT: ADMISSION TAX ORDINANCE REVISION TO CORRECT DISCLOSURE
REQUIREMENTS

As you have advised us in your March 20, 1981 letter, the disclosure sections of the Admission Tax Code 5.40.130 require revision to be consistent with disclosure laws (RCW 42.17.250).

I request, therefore, that an ordinance revision be prepared by your Department to change the language as necessary. I recommend that the wording of Section 19 of the Business Tax Ordinance be transferred (see attached) as appropriate to replace the Admission Tax sections.

RLG:WT:dmc

Attachment



Seattle City Council

Memorandum

Date: June 10, 1981

To: Members of the Finance Committee

From: Millie McIver

Subject: AN ORDINANCE repealing Code S5.40.130 and adopting a new Section 5.40.135 to correct disclosure requirements for admissions tax records.

In March of this year, Sue Sampson of the Law Department informed the Director of the Department of Licenses and Consumer Affairs that the disclosure sections of the City's Admission Tax Code required revision to be consistent with the State's Disclosure Law.

This ordinance will make the disclosure section of the City's Admission Tax Code (5.40.130) consistent with the State Disclosure Laws (RCW 42.17.250).

The City of Seattle--Legislative Department

MR. PRESIDENT:

Date Reported
and Adopted

JUN 15 1981

Your Committee on
to which was referred C.B. 102342

Repealing Code S 5.40.130 and adopting a new Section 5.40.135
to correct disclosure requirements for admissions tax records.

6/11/81

Finance

Pass

Norman B. Rui

Chairman

Chairman

Committee

Committee