

Law Department

The City of

AN ORDINANCE amending Seattle Municipal Code Section 5.48.150 (Ordinance 62662 Section 17) to limit the refund period for overpayment of the utility tax to three years and the claim period for an underpayment of tax to four years.

11-17-83
Pass

Honorable President:

Your Committee on Budget

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

COMPTROLLER FILE No. _____

Introduced: SEP 26 1983	By:
Referred: SEP 28 1983	To: <i>Budget</i>
Referred:	To:
Referred:	To:
Reported: NOV 23 1983	Second Reading: NOV 28 1983
Third Reading: NOV 28 1983	Signed: NOV 28 1983
Presented to Mayor: NOV 29 1983	Approved: DEC 2 1983
Returned to City Clerk: DEC 2 1983	Published:
Vetoed by Mayor:	Veto Published:
Passed over Veto:	Veto Sustained:

OK

[Signature]

Department

The City of Seattle--Legislative Department

Date Reported
and Adopted

REPORT OF COMMITTEE

President:

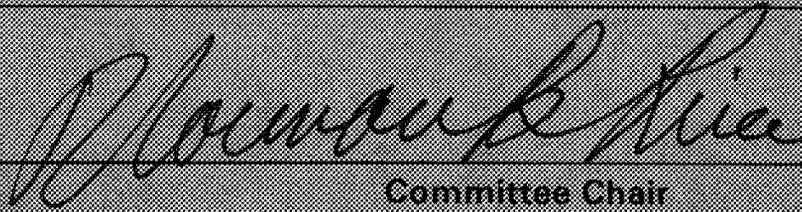
Committee on

Budget

was referred the within Council Bill No.

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

Pass



Committee Chair

ORDINANCE **111428**

AN ORDINANCE amending Seattle Municipal Code Section 5.48.150 (Ordinance 62662 Section 17) to limit the refund period for overpayment of the utility tax to three years and the claim period for an underpayment of tax to four years.

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. Seattle Municipal Code Section 5.48.150 (Ordinance 62662, Section 17 as last amended by Ordinance 102620) is further amended as follows:

Section 5.48.150. Over Or Underpayment Of Tax

If the Director of Licenses and Consumer Affairs upon investigation or upon ~~((checking))~~ reviewing returns find that the total ~~((fee))~~ tax paid ~~((on any of them))~~ is more than the amount due ~~((required of the taxpayer))~~ within the preceeding three (3) year period, he or she shall allow the overpayment as a credit upon future taxes due and/or certify the amount overpaid to the City Comptroller for refund ~~((of the amount overpaid))~~ by a warrant upon the General Fund. If the Director of Licenses and Consumer Affairs finds that the fee or tax is less than required, he or she shall send a statement ~~((to the taxpayer))~~ showing the balance due to the taxpayer, who shall within three (3) days pay the amount thereon. The Director of Licenses and Consumer Affairs shall not make any demand for an additional tax more than four years after the close of the year in which the same accrued unless:

1. The taxpayer is not registered as required by this chapter;
2. The taxpayer has committed a fraud or misrepresented a material fact; or
3. The taxpayer has waived this limitation in writing.

(To be used for all Ordinances except Emergency.)

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 28th day of November, 1983
and signed by me in open session in authentication of its passage this 28th day of November, 1983

Frank Williams
President of the City Council.

Approved by me this 2nd day of December, 1983
Charles Roper
Mayor.

Filed by me this 2nd day of December, 1983.

Jim Hill
Attest: City Comptroller and City Clerk.

(SEAL)

Published

By *J. Theresa Dunbar*
Deputy Clerk.

ORDINANCE 11443

AN ORDINANCE amending Seattle Municipal Code Section 5.48.154 (Ordinance 10212 Section 17) to limit the refund period for overpayment of the utility tax to three years and the claim period for an underpayment of tax to four years.

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. Seattle Municipal Code Section 5.48.150 (Ordinance 62662, Section 17 as last amended by Ordinance 102620 is further amended as follows:

Section 5.48.150. Over Or Underpayment Of Tax

If the Director of Licenses and Consumer Affairs upon investigation or upon (checking) reviewing returns find that the total (fee) tax paid (on any of them) is more than the amount due (required of the taxpayer) within the preceding three (3) year period, he or she shall allow the overpayment as a credit upon future taxes due and/or certify the amount overpaid to the City Comptroller for refund (on the amount overpaid) by a warrant upon the General Fund. If the Director of Licenses and Consumer Affairs finds that the fee or tax is less than required, he or she shall send a statement (to the taxpayer) showing the balance due to the taxpayer, who shall within three (3) days pay the amount thereon. The Director of Licenses and Consumer Affairs shall not make any demand for an additional tax more than four years after the close of the year in which the same accrued unless:

1. The taxpayer is not registered as required by this chapter;
2. The taxpayer has committed a fraud or misrepresented a material fact; or
3. The taxpayer has waived this limitation in writing.

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 29th day of November 1983 and signed by me in open session in authentication of its passage, this 29th day of November 1983

Approved by me this 2nd day of December 1983

Filed by me this 29th day of December 1983

(SEAL)

Attest: Jim Hill, City Comptroller and City Clerk

J. Theresa Dunbar, Deputy Clerk

Affidavit of Publication

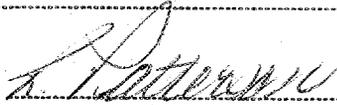
STATE OF WASHINGTON KING COUNTY—SS.

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

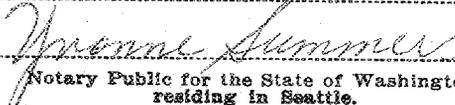
Ordinance No. 111428

was published on December 8, 1983



Subscribed and sworn to before me on

December 8, 1983



Notary Public for the State of Washington,
residing in Seattle.