

ORDINANCE No. 112052

COUNCIL BILL No. 104601

CITY OF SEATTLE
LAW DEPARTMENT
1000 MUNICIPAL BLDG
SEATTLE, WA 98104

City of Seattle--Leg

AN ORDINANCE relating to the license fee on amusement devices; supplementing Council Bill 104625; declaring the intent of the City Council that reduced fees for amusement devices apply as of January 1, 1985; and authorizing partial refunds for taxpayers paying license fees early at the higher rate previously in effect.

REPORT OF COM

Honorable President:

Your Committee on _____

to which was referred the within Council Bill No. _____
report that we have considered the same and respectfully

pass - Finance 12/6/84

COMPTROLLER FILE No. _____

Introduced: DEC 3 1984	By: RICE
Referred: DEC 3 1984	To: <i>Finance</i>
Referred:	To:
Referred:	To:
Reported: DEC 10 1984	Second Reading: DEC 10 1984
Third Reading: DEC 10 1984	Signed: DEC 10 1984
Presented to Mayor: DEC 11 1984	Approved: DEC 17 1984
Returned to City Clerk: DEC 17 1984	Published:
Vetoed by Mayor:	Veto Published:
Passed over Veto:	Veto Sustained:



REC'D OMB DEC 11 1984

Committee

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ouncil
the
amuse-
1985;
tax-
the

12/6/84



REC'D OMB DEC 11 1984

CITY OF SEATTLE
LAW DEPARTMENT
1000 MUNICIPAL BLDG
SEATTLE, WA 98104

City of Seattle--Legislative Department

e on
ouncil
the
amuse-
1985;
tax-
the

Date Reported
and Adopted

REPORT OF COMMITTEE

Honorable President:

Your Committee on _____

12/6/84

to which was referred the within Council Bill No. _____
report that we have considered the same and respectfully recommend that the same:



REC'D OMB DEC 11 1984

Committee Chair

ORDINANCE 12052

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2
3 AN ORDINANCE relating to the license fee on amusement devices;
4 supplementing Council Bill 104626; declaring the intent
5 of the City Council that reduced fees for amusement
6 devices apply as of January 1, 1985; and authorizing
7 partial refunds for taxpayers paying license fees early
8 at the higher rate previously in effect.

9 WHEREAS, Ordinance 112039 (Council Bill 104626) reduces the
10 annual license fee for owning certain non-electronic
11 games, electronic ("video") games, and coin-operated
12 amusement devices from Thirty Dollars (\$30.00) to
13 Fifteen Dollars (\$15.00) for each five cents (\$.05) of
14 the price paid to operate the device ("price per play");
15 the ordinance was enacted in conjunction with the City's
16 1985 Budget, commencing January 1, 1985; and the City
17 Council intended the Fifteen Dollars (\$15.00) fee to
18 apply during the 1985 calendar year and thereafter;

19 WHEREAS, under Seattle Municipal Code Section 5.32.180, the
20 license year for such amusement devices commences
21 December 1st of each year and ends November 30th of the
22 following year; the license fee is an annual charge
23 payable for owning the amusement device within Seattle
24 available for public use; and the annual rate for amuse-
25 ment devices subject to tax in December, 1984, which best
26 carries out the City Council's intent, is derived by
27 applying the Thirty Dollar rate for one-twelfth of the
28 license year and the Fifteen Dollar rate for the remaining
eleven-twelfths of the license year; and

WHEREAS, taxpayers should be treated alike regardless of
whether their tax payment was made in anticipation of
this clarifying ordinance, their payment was received and
in process, or their payment has not yet been made;
Now, Therefore,

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. The reduced license fee (from Thirty Dollars
(\$30.00) to Fifteen Dollars (\$15.00) for each five cents
(\$.05) of the price charged for playing or using the device)
for owning the following amusement devices available for
public use operated or activated by the insertion of a coin,
described in Subsection A of Seattle Municipal Code Section
5.32.170, as last amended by Ordinance 112039 (Council Bill
104626, Section 1):

* * *

1 2. For non-electronic games such as pool, billiard,
2 shuffleboard, and Foosball tables, for each Five
3 Cents (\$.05) of the price, the license fee shall be
4 Fifteen Dollars (\$15.00) per year.

5 3. For electronic games, commonly known as "video
6 games," for each Five Cents (\$.05) of the price,
7 the license fee shall be Fifteen Dollars (\$15.00)
8 per year.

9 4. For all other coin-operated amusement devices, for
10 each Five Cents (\$.05) of the price, the license fee
11 shall be Fifteen Dollars (\$15.00) per year

12 shall take effect as of January 1, 1985; and the reduction
13 shall apply to all licenses issued thereafter for amusement
14 devices owned and available for public use exclusively on or
15 after January 1, 1985 and to the portion of the unexpired term
16 of the license year (January 1, 1985 through November 30,
17 1985) for those amusement devices licensed for use or owned
18 and available for public use in Seattle in December, 1984.
19 The Thirty Dollar (\$30.00) license fee for each five cents
20 (\$.05) of the price for operation of such amusement devices,
21 which was established by Seattle Municipal Code Section
22 5.32.170(A), as last amended by Ordinance 110891, shall con-
23 tinue in effect for the month of December, 1984 and apply for
24 one-twelfth of the license year for amusement devices licensed
25 for use or subject to licensing in December, 1984.
26
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28

1 Section 2. The apportionment of the license fee made in
2 Section 1 affects the calculation of the applicable annual
3 rate of the license fee only. Licenses for amusement devices
4 shall remain on an annual basis with one fee for the entire
5 license year, as follows:

6 A. Any ownership of an amusement device in Seattle
7 described in Section 5.32.170(A)(2), (3), or (4)
8 available for public use during and after December,
9 1984, subjects the licensee to a fee in the amount
10 of Sixteen and Twenty-five One-hundredth Dollars
11 (\$16.25) for each five cents (\$.05) of the price
12 charged for play or use for the license year,
13 December 1, 1984 through November 30, 1985.

14 B. Any ownership of an amusement device in Seattle
15 described in Section 5.32.170(A)(2), (3), or (4),
16 which occurs exclusively on or after January 1,
17 1985, subjects the licensee to a tax in the amount
18 of Fifteen Dollars (\$15.00) for each five cents
19 (\$.05) of the price charged for play or use for the
20 license year.

21 No reduction or rebate shall be allowed in the annual license
22 fee on account of an ownership or maintenance of an amusement
23 device available for public use within Seattle for less than
24 one year, except as authorized by Section 5.32.070.

25 Section 3. The Director of Licenses and Consumer Affairs
26 is hereby authorized and directed to refund to those licen-
27 sees, who, during or before December, 1984, have paid an
28 amusement device license fee at the rate of Thirty Dollars
(\$30.00) for each five cents (\$.05) of the price to operate

such device for the license year December 1, 1984 - November 30, 1985, the excess of their payment over the rate of Sixteen and Twenty-five One-Hundredth Dollars for each five cents (\$.05) of the price due as set forth in Section 2.

Section 4. The City Comptroller is authorized to insert in the Whereas Clause and in Section 1 of this ordinance the ordinance number of Council Bill 104626.

Section 5. Acceptance of license fees, refund of excess payments and issuance of licenses pursuant to the authority and prior to the effective date of this ordinance are hereby ratified and confirmed.

Section 6. 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 10th day of December, 1984 and signed by me in open session in authentication of its passage this 10th day of December, 1984. *James B. Rice* President of the City Council.

Approved by me this 17th day of December, 1984. *Charles Royer* Mayor.

Filed by me this 17th day of December, 1984.

Attest: *James Hill* City Comptroller and City Clerk.

(SEAL)

Published.....

By *Lea Ehrlich* Deputy Clerk.

THE CITY OF SEATTLE

LAW DEPARTMENT

MUNICIPAL BUILDING . SEATTLE, WASHINGTON 98104

AREA CODE 206 TELEPHONE 625-2402

DOUGLAS N. JEWETT, CITY ATTORNEY

December 3, 1984

The Honorable Norm Rice
President
Seattle City Council
The City of Seattle
Seattle, WA

Re: Amendment of Amusement Device License Fees

Dear Mr. Rice:

The attached proposed ordinance has been prepared at your request for the purpose of supplementing Council Bill 104626 and declaring the intent of the City Council that reduced fees for amusement devices apply as of January 1, 1985. The proposed ordinance would set the license fee in the amount of \$16.25 for the license year December 1, 1984 through November 30, 1985 for devices available for public use during December 1984 or during and after December 1984. This is an amount based upon one-twelfth of the previous \$30.00 annual license fee (for the month of December 1984) and eleven-twelfths of the new, lower \$15.00 annual fee (for the months January through November 1985). The rate of the license fee for the month of December 1984 is not changed for two reasons: (1) the manifest intent of the City Council was to commence the fee reduction as of January 1985 and (2) a tax validly imposed cannot be rebated after the tax period has run. City of Yakima v. Huza, 67 Wn.2d 351, 407 P.2d 815 (1965).

The proposed ordinance would provide for a license fee for the period January 1, 1985 through November 30, 1985 (the unexpired term of the license year) in the amount of \$15.00 for all devices available for public use exclusively after January 1, 1985. The license fee for license years thereafter would be \$15.00.

The proposed ordinance would authorize and direct the Director of Licenses and Consumer Affairs to refund to those licensees who have paid or during December 1984 pay a \$30.00 license fee the excess of their payment over the \$16.25 due for the December 1, 1984-November 30, 1985 license year. For example, a licensee who paid a \$30.00 license fee on November 28, 1984, would receive a \$13.75 refund. A licensee paying a \$30.00 license fee during December, 1984, would receive the same refund amount.

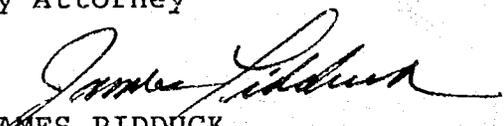
The Honorable Norm Rice
December 3, 1984
Page Two

We wish to stress that the proposed ordinance is not intended to constitute an endorsement of pro-ration. Section 2 of the Ordinance specifically provides that "No reduction or rebate shall be allowed in the annual license fee on account of an ownership or maintenance of an amusement device available for public use within Seattle for less than one year, except as authorized by Section 5.32.070." The ordinance was prepared solely for the purpose of clarifying City Council intent in light of the unusual nature of the amusement device license year in contrast with the budgetary year.

Yours very truly,

DOUGLAS N. JEWETT
City Attorney

By


JAMES PIDDUCK
Assistant City Attorney

JP:pl

Attachment

ORDINANCE

1
2 AN ORDINANCE relating to the license fee on amusement devices;
3 supplementing Council Bill 104626; declaring the intent
4 of the City Council that reduced fees for amusement
5 devices apply as of January 1, 1985; and authorizing partial
6 refunds for taxpayers paying license fees early at
7 the higher rate previously in effect.

8 WHEREAS, Ordinance (Council Bill 104626) reduces the
9 annual license fee upon certain non-electronic games,
10 electronic ("video") games, and coin-operated amusement
11 devices from Thirty Dollars (\$30.00) to Fifteen Dollars
12 (\$15.00); the ordinance was enacted in conjunction with
13 the City's 1985 Budget, commencing January 1, 1985; and
14 the City Council intended the Fifteen Dollars (\$15.00)
15 fee to apply during the 1985 calendar year and
16 thereafter;

17 WHEREAS, under Seattle Municipal Code Section 5.32.180, the
18 license year for such amusement devices commences
19 December 1st of each year and ends November 30th of the
20 following year; the license fee is an annual charge
21 payable for owning the amusement device within Seattle
22 available for public use; and the annual rate for amuse-
23 ment devices subject to tax in December 1984, which best
24 carries out the City Council's intent, is derived by
25 applying the Thirty Dollar rate for one-twelfth of the
26 license year and the Fifteen Dollar Fee for the remaining
27 eleven-twelfths of the license year; and

28 WHEREAS, taxpayers should be treated alike regardless of
whether their tax payment was made in anticipation of
this clarifying ordinance, their payment was received and
in process, or their payment has not yet been made; Now,
Therefore,

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. The reduced Fifteen Dollar (\$15.00) license
fee for the following amusement devices operated or activated
by the insertion of a coin, described in Subsection A of
Seattle Municipal Code Section 5.32.170 as last amended by
Ordinance (Council Bill 104626, Section 1):

* * *

2. For non-electronic games such as pool, billiard,
shuffleboard, and Foosball tables, for each Five
Cents (\$.05) of the price,
3. For electronic games, commonly known as "video
games," for each Five Cents (\$.05) of the price,

1 4. For all other coin-operated amusement devices, for
2 each Five Cents (\$.05) of the price,
3 shall take effect as of January 1, 1985; and the reduction
4 shall apply to all licenses issued thereafter for amusement
5 devices owned and available for public use exclusively after
6 January 1, 1985 and to the portion of the unexpired term of
7 the license year (January 1, 1985 through November 30, 1985)
8 for those amusement devices licensed for use or owned and
9 available for public use in Seattle in December 1984. The
10 Thirty Dollar (\$30.00) license fee for such amusement devices,
11 which was established by Seattle Municipal Code Section
12 5.32.170(A) as last amended by Ordinance 110891, shall con-
13 tinue in effect for the month of December 1984 and apply for
14 one-twelfth of the license year for amusement devices licensed
15 for use or subject to licensing in December 1984.

16 Section 2. The apportionment of the license fee made in
17 Section 1 affects the calculation of the applicable annual
18 rate of the license fee only. Licenses for amusement devices
19 shall remain on an annual basis with one fee for the entire
20 license year, as follows:

21 A. Any ownership of an amusement device in Seattle
22 described in Section 5.32.170(A) (2), (3), or (4)
23 available for public use during and after December
24 1984 subjects the licensee to a fee in the amount
25 of Sixteen and Twenty-five One-hundredth Dollars
26 (\$16.25) for the license year, December 1, 1984
27 through November 30, 1985.

28 B. Any ownership of an amusement device in Seattle
described in Section 5.32.170(A) (2), (3), or (4),
which occurs exclusively on or after January 1,

1 1985, subjects the licensee to a tax in the amount
2 of Fifteen Dollars (\$15.00) for the license year.

3 No reduction or rebate shall be allowed in the annual license
4 fee on account of an ownership or maintenance of an amusement
5 device available for public use within Seattle for less than
6 one year, except as authorized by Section 5.32.070.

7 Section 3. The Director of Licenses and Consumer Affairs
8 is hereby authorized and directed to refund to those licen-
9 sees, who have paid or during December 1984 pay a Thirty
10 Dollar license fee, the excess of their payment over the
11 Sixteen and Twenty-five One-hundredth Dollars due for the 1985
12 license year.

13 Section 4. The City Comptroller is authorized to insert
14 the Whereas Clause and Section 1 of this ordinance the ordi-
15 nance number of Council Bill 104626.

16 Section 5. Acceptance of license fees, refund of excess
17 payment and issuance of licenses pursuant to the authority and
18 prior to the effective date of this ordinance is hereby
19 ratified and confirmed.
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Section 6. 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....., 19 ..,
and signed by me in open session in authentication of its passage this.....day of
....., 19 ..

President.....of the City Council.

Approved by me this.....day of....., 19 ..

Mayor.

Filed by me this.....day of....., 19 ..

Attest:.....
City Comptroller and City Clerk.

(SEAL)

Published.....

By.....
Deputy Clerk.

City of Seattle

ORDINANCE 112032

AN ORDINANCE relating to the license fee on amusement devices; supplementing Council Bill 104626; declaring the intent of the City Council that reduced fees for amusement devices apply as of January 1, 1985; and authorizing partial refunds for taxpayers paying license fees early at the higher rate previously in effect.

WHEREAS, Ordinance 112039 (Council Bill 104626) reduces the annual license fee for owning certain non-electronic games, electronic ("video") games, and coin-operated amusement devices from Thirty Dollars (\$30.00) to Fifteen Dollars (\$15.00) for each five cents (\$.05) of the price paid to operate the device ("price per play"); the ordinance was enacted in conjunction with the City's 1985 Budget, commencing January 1, 1985; and the City Council intended the Fifteen Dollars (\$15.00) fee to apply during the 1985 calendar year and thereafter;

WHEREAS, under Seattle Municipal Code Section 5.32.180, the license year for such amusement devices commences December 1st of each year and ends November 30th of the following year; the license fee is an annual charge payable for owning the amusement device within Seattle available for public use; and the annual rate for amusement devices subject to tax in December, 1984, which best carries out the City Council's intent, is derived by applying the Thirty Dollar rate for one-twelfth of the license year and the Fifteen Dollar rate for the remaining eleven-twelfths of the license year; and

WHEREAS, taxpayers should be treated alike regardless of whether their tax payment was made in anticipation of this clarifying ordinance, their payment was received and in process, or their payment has not yet been made; Now, Therefore,

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. The reduced license fee (from Thirty Dollars (\$30.00) to Fifteen Dollars (\$15.00) for each five cents (\$.05) of the price charged for playing or using the device) for owning the following amusement devices available for public use operated or activated by the insertion of a coin, described in Subsection A of Seattle Municipal Code Section 5.32.170, as last amended by Ordinance 112039 (Council Bill 104626, Section 1):

2. For non-electronic games such as pool, billiard, shuffleboard, and foosball tables, for each Five Cents (\$.05) of the price, the license fee shall be Fifteen Dollars (\$15.00) per year.
3. For electronic games, commonly known as "video games," for each Five Cents (\$.05) of the price, the license fee shall be Fifteen Dollars (\$15.00) per year.
4. For all other coin-operated amusement devices, for each Five Cents (\$.05) of the price, the license fee shall be Fifteen Dollars (\$15.00) per year.

shall take effect as of January 1, 1985; and the reduction shall apply to all licenses issued thereafter for amusement devices owned and available for public use exclusively on or after January 1, 1985 and to the portion of the unexpired term of the license year (January 1, 1985 through November 30, 1985) for those amusement devices licensed for use or owned and available for public use in Seattle in December, 1984. The Thirty Dollar (\$30.00) license fee for each five cents (\$.05) of the price for operation of such amusement devices, which was established by Seattle Municipal Code Section 5.32.170(A), as last amended by Ordinance 110891, shall continue in effect for the month of December, 1984, and apply for one-twelfth of the license year for amusement devices licensed for use or subject to licensing in December, 1984.

Section 2. The apportionment of the license fee made in Section 1 affects the calculation of the applicable annual rate of the license fee only. Licenses for amusement devices shall remain on an annual basis with one fee for the entire license year, as follows:

- A. Any ownership of an amusement device in Seattle described in Section 5.32.170(A) (2), (3), or (4) available for public use during and after December, 1984, subjects the licensee to a fee in the amount of Sixteen and Twenty-five One-hundredth Dollars (\$16.25) for each five cents (\$.05) of the price charged for play or use for the license year, December 1, 1984 through November 30, 1985.
- B. Any ownership of an amusement device in Seattle described in Section 5.32.170(A) (2), (3), or (4), which occurs exclusively on or after January 1,

1985, subjects the licensee to a tax in the amount of Fifteen Dollars (\$15.00) for each five cents (\$.05) of the price charged for play or use for the license year.

No reduction or rebate shall be allowed in the annual license fee on account of an ownership or maintenance of an amusement device available for public use within Seattle for less than one year, except as authorized by Section 5.32.070.

Section 3. The Director of Licenses and Consumer Affairs is hereby authorized and directed to refund to those licensees, who, during or before December, 1984, have paid an amusement device license fee at the rate of Thirty Dollars (\$30.00) for each five cents (\$.05) of the price to operate such device for the license year December 1, 1984 - November 30, 1985, the excess of their payment over the rate of Sixteen and Twenty-five One-Hundredth Dollars for each five cents (\$.05) of the price due as set forth in Section 2.

Section 4. The City Comptroller is authorized to insert in the Whereas Clause and in Section 1 of this ordinance the ordinance number of Council Bill 104626.

Section 5. Acceptance of license fees, refund of excess payments and issuance of licenses pursuant to the authority and prior to the effective date of this ordinance are hereby ratified and confirmed.

Section 6. 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 10th day of December, 1984
and signed by me in open session in authentication of its passage this 10th day of December, 1984

Approved by me this 17th day of December, 1984
President of the City Council

Filed by me this 17th day of December, 1984
Mayor

Attest:
City Comptroller and City Clerk

(SEAL)

By Lea Ethelich
Deputy Clerk

Publication ordered by TIM HILL, Comptroller and City Clerk.
Date of Official Publication in Daily Journal of Commerce, Seattle, December 20, 1984. (C-652)

C-652

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. 112052

was published on December 20, 1984

B. Blair
.....
Subscribed and sworn to before me on

December 20, 1984

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