

ORDINANCE _____

AN ORDINANCE relating to taxation; increasing the commercial parking tax and amending Sections 5.35.030 and 5.35.070 of the Seattle Municipal Code.

WHEREAS, the City of Seattle (the "City") owns and operates a transportation system that is critical to the safety, social, and economic well-being of its residents and visitors; and

WHEREAS, state-shared gas tax revenues for Seattle do not keep up with inflation due to annexations and incorporations; and

WHEREAS, addressing the deteriorating condition of Seattle's transportation infrastructure will require a substantial annual dedication of resources beyond those currently available; and

WHEREAS, in 2005, the City adopted Resolution 30790 approving the Transportation Strategic Plan with key themes of improving safety, preserving and maintaining transportation infrastructure, and providing mobility and access through transportation choices; and

WHEREAS, there are numerous commuters who work in the city and use Seattle's transportation infrastructure; and

WHEREAS, in 1990, the Washington State Legislature passed legislation that was adopted as Section 208 of Chapter 42, Laws of Washington, codified at RCW 82.80.030, which authorized cities to fix and impose a tax for the act of or privilege of parking a motor vehicle in a facility operated by a commercial parking business within its incorporated boundaries; and

WHEREAS, there are numerous commercial parking businesses operating within the City providing parking for which a fee is paid; and

WHEREAS, the proceeds of the commercial parking tax herein imposed shall be used strictly for transportation purposes in accordance with RCW 82.80.070; and

WHEREAS, the City passed Council Bill 115668 imposing a commercial parking tax for the act or privilege of parking a motor vehicle in a commercial parking lot within the City that is operated by a commercial parking business; and

WHEREAS, the commercial parking tax imposed by Council Bill 115668 is equal to the parking fee multiplied by the ten percent (0.10) parking tax rate; and

1 WHEREAS, the City passed Council Bill 116668 ~~[2009 ordinance authorizing MOA with State~~
2 ~~related to AWW]~~ which committed the City to move forward with City projects including
3 but not limited to the Alaskan Way Seawall Replacement project, the Mercer West
4 project, and other projects in conjunction with the State of Washington's Alaskan Way
5 Viaduct Replacement Program; NOW, THEREFORE,

6 **BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:**

7 Section 1. ...Section 5.35.030, enacted by Ordinance 122192, is amended as follows:

8 A. Pursuant to RCW 82.80.030, there is imposed on every person a tax for the act or
9 privilege of parking a motor vehicle in a commercial parking lot within the City that is operated
10 by a commercial parking business. The privilege of parking includes the right to park, whether or
11 not the right is exercised.

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13 B. The amount of the parking tax shall be equal to the parking fee multiplied by the parking
14 tax rate. ~~((Effective July 1, 2007, through June 30, 2008, the parking tax rate is imposed at five~~
15 ~~percent (0.05). Effective July 1, 2008, through June 30, 2009, the parking tax rate is imposed at~~
16 ~~seven and one half percent (0.075).))~~ Effective July 1, 2009, the parking tax rate is imposed at
17 ten percent (0.10).) Effective January 1, 2011, the parking tax rate is imposed at 12.5 percent.

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19 Section 2. ...Section 5.35.070, enacted by Ordinance 122192, is amended as follows:

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21 The proceeds of the tax imposed herein shall be used for transportation purposes in
22 accordance with RCW 82.80.070. ~~((None of the proceeds of the tax imposed herein shall be used~~
23 ~~to fund the major repair or replacement, including but not limited to replacement with a~~
24 ~~waterfront tunnel, of the Alaskan Way Viaduct or the seawall located to the west of Alaskan~~
25 ~~Way, unless appropriated for those purposes by ordinance.))~~ To the extent permitted by
26

1 applicable law the City may issue bonds, notes, or other evidences of indebtedness payable
2 wholly or in part from the parking tax and may pledge and may apply such tax to the payment of
3 principal of, interest on, and premium (if any) on such bonds, notes, or other evidences of
4 indebtedness and to the payment of costs associated with them.

5 Section 3. ...This ordinance does not affect any existing right acquired or liability or
6 obligation incurred under the sections amended or repealed in this ordinance or under any rule or
7 order adopted under those sections, nor does it affect any proceeding instituted under those
8 sections.
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10 Section 4. This ordinance shall take effect and be in force 30 days from and after its
11 approval by the Mayor, but if not approved and returned by the Mayor within ten days after
12 presentation, it shall take effect as provided by Seattle Municipal Code Section 1.04.020.
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Passed by the City Council the ____ day of _____, 2010, and
signed by me in open session in authentication of its passage this
____ day of _____, 2010.

President _____ of the City Council

Approved by me this ____ day of _____, 2010.

Michael McGinn, Mayor

Filed by me this ____ day of _____, 2010.

City Clerk

(Seal)