SEATTLE CITY COUNCIL

Legislative Summary

CB 119682

Record No.:	CB 119682	**Type:**	Ordinance (Ord)	**Status:**	Passed
Version:	1	**Ord. no:**	Ord 125996	**In Control:**	City Clerk
				File Created:	09/18/2019
				Final Action:	12/02/2019

Title: AN ORDINANCE relating to the business license tax; repealing business license standards for periods prior to 2008; amending apportionment provisions to reflect amendments to the model business license tax ordinance and other state amendments; amending Sections 5.45.081, 5.45.082, and 5.45.090 of the Seattle Municipal Code; and repealing Section 5.45.080 of the Seattle Municipal Code.

Date

Notes:

Filed with City Clerk:

Mayor's Signature:

Sponsors: Bagshaw

Vetoed by Mayor:

Veto Overridden:

Veto Sustained:

Attachments:

Uploaded By: adam.schaefer@seattle.gov

Filing Requirements/Dept Action:

History of Legislative File

Legal Notice Published: ☐ Yes ☐ No

Ver-sion:	Acting Body:	Date:	Action:	Sent To:	Due Date:	Return Date:	Result:
1	Mayor	09/23/2019	Mayor's leg transmitted to Council	City Clerk			
1	City Clerk	10/14/2019	sent for review	Council President's Office			
1	City Council	10/21/2019	referred	Select Budget Committee			
1	Select Budget Committee	11/06/2019					
1	Select Budget Committee	11/19/2019	pass				Pass

Action Text: The Committee recommends that City Council pass the Council Bill (CB).

In Favor: 8 Chair Bagshaw, Member González , Member Harrell, Member Herbold, Member Juarez, Member O'Brien, Member Pacheco, Member Sawant

Opposed: 0

1	City Council	11/25/2019	passed			Pass

Action Text: The Council Bill (CB) was passed by the following vote, and the President signed the Bill:

In Favor: 9 Councilmember Bagshaw, Councilmember González , Council President Harrell, Councilmember Herbold, Councilmember Juarez, Councilmember Mosqueda, Councilmember O'Brien, Councilmember Pacheco, Councilmember Sawant

Opposed: 0

1	City Clerk	11/26/2019	submitted for Mayor's signature	Mayor		

Action Text: The Council Bill (CB) was submitted for Mayor's signature. to the Mayor

1	Mayor	11/27/2019	Signed			
1	Mayor	12/02/2019	returned	City Clerk		
1	City Clerk	12/02/2019	attested by City Clerk			

Action Text: The Ordinance (Ord) was attested by City Clerk.

CITY OF SEATTLE

ORDINANCE 125996

COUNCIL BILL 119682

AN ORDINANCE relating to the business license tax; repealing business license standards for periods prior to 2008; amending apportionment provisions to reflect amendments to the model business license tax ordinance and other state amendments; amending Sections 5.45.081, 5.45.082, and 5.45.090 of the Seattle Municipal Code; and repealing Section 5.45.080 of the Seattle Municipal Code.

WHEREAS, during the 2019 regular session, the Washington State Legislature enacted SHB 1403, now codified in RCW 35.102.130, that modifies the apportionment formula for local business and occupation tax by: (1) simplifying the service income factor by adopting a market-based sourcing hierarchy; (2) providing for income that is attributable to a jurisdiction where the taxpayer would not be subject to tax to be excluded from the denominator of the income factor; and (3) establishing guidelines for the application of an alternative apportionment method; and

WHEREAS, as required by RCW 35.102.040, a committee of city representatives has worked with the Association of Washington Cities to amend the model ordinance that allocates and apportions gross income and incorporate the legislative changes of SHB 1403, now reflected in RCW 35.102.130, a mandatory provision of the model ordinance; and

WHEREAS, under 35.102.040, cities that impose a business and occupation tax must adopt the changes to the mandatory provisions of the model ordinance by January 1, 2020;

WHEREAS, the City intends to repeal Seattle Municipal Code (SMC) 5.45.080, which assigned and allocated income for tax periods prior to January 1, 2008 and the adoption of the original model ordinance; and to make technical corrections in SMC Sections 5.45.090, SMC 5.45.081 and SMC 5.45.082; and

WHEREAS, the City intends to adopt the changes to the model ordinance as required by RCW 35.102.040 to simplify the administration of municipal business and occupation tax apportionment; NOW, THEREFORE,

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. Section 5.45.080 of the Seattle Municipal Code, last amended by Ordinance 125211, is repealed:

((~~5.45.080 Persons conducting business both within and without the City~~

~~This section instructs taxpayers which revenues will be assigned to the City as taxable for periods prior to January 1, 2008. Once the amount subject to tax in Seattle is determined according to this Section 5.45.080, then the credit or deductions contained in Sections 5.45.070 and 5.45.075 may be calculated, if applicable.~~

~~A. A person who maintains an office or place of business in the City shall be taxable on the gross income, gross proceeds of sales, or value of products derived from the business activities rendered by, generated from, or attributable to the office or place of business located within the City, unless specific deductions or exemptions apply.~~

~~B. A person engaging in business activities in the City who does not maintain an office or place of business in the City shall allocate to the City that portion of the taxpayer's gross income or gross proceeds of sales that are derived from business activities performed in the City.~~

~~C. A person who maintains an office or place of business in the City and also elsewhere:~~

~~1. Shall be taxable on that portion of gross income or gross proceeds of sales, or value of products, that is derived from business activity rendered by, generated from, or~~

~~attributable to the office or place of business located within the City, unless specific deductions or exemptions apply; and~~

~~2. Shall allocate to the City and be taxable on gross income, or gross proceeds of sales, from business activities performed in the City but supported by the office or place of business located outside the City, where the business activity performed in the City is a significant factor in making or holding the market for the goods or services sold, and:~~

~~a. Delivery of product or the performance of services occurs in Seattle; or~~

~~b. The customer is located in Seattle.~~

~~Allocations of amounts under this Section 5.45.080 shall be made in accordance with and in full compliance with the provisions of the interstate commerce clause of the United States Constitution where applicable.~~

~~D. If the Director determines that the allocation of gross income from business activities for a person subject to subsection 5.45.080.C and taxable under the "other business activities" classification in subsection 5.45.050.F does not fairly reflect gross income derived from business activities within the City, the Director shall determine such gross income by either of the following methods: (1) by a fair and equitable formula agreed upon by the Director and the taxpayer after a consideration of the facts; or (2) by the ratio that the cost of doing business within the City bears to the cost of doing business both within and without the City. For apportionment purposes, all costs must be assigned to an office location.~~

~~E. This section does not apply to allocate gross income of motor carriers included in the measure of the tax pursuant to subsection 5.45.050.E of the Seattle Municipal Code. This~~

~~section may apply to allocate gross receipts of motor carriers included in the measure of the tax pursuant to any other subsection of Section 5.45.050.~~))

Section 2. Section 5.45.081 of the Seattle Municipal Code, last amended by Ordinance 125211, is amended as follows:

5.45.081 Assignment of revenues

Beginning on January 1, 2008, and with the exception of those persons subject to the provisions of chapter 82.14A RCW, this ((~~section~~)) Section 5.45.081 will be used to assign revenue for purposes of the business license tax imposed under Section 5.45.050.

A. Gross income derived from all activities other than those taxed under subsections 5.45.050.E and 5.45.050.F shall be assigned to the location where the activity takes place.

B. For sales of tangible personal property, the activity takes place where delivery to the buyer occurs.

C. In the case of sales of digital products, the activity takes place where delivery to the buyer occurs. The delivery of digital products will be deemed to occur at:

1. The seller's place of business if the purchaser receives the digital product at the seller's place of business;

2. If not received at the seller's place of business, the location where the purchaser or the purchaser's donee, designated as such by the purchaser, receives the digital product, including the location indicated by instructions for delivery to the purchaser or donee, known to the seller;

3. If the location where the purchaser or the purchaser's donee receives the digital product is not known, the purchaser's address maintained in the ordinary course of the seller's business when use of this address does not constitute bad faith;

4. If no address for the purchaser is maintained in the ordinary course of the seller's business, the purchaser's address obtained during the consummation of the sale, including the address of a purchaser's payment instrument, if no other address is available, when use of this address does not constitute bad faith; and

5. If no address for the purchaser is obtained during the consummation of the sale, the address where the digital good or digital code is first made available for transmission by the seller or the address from which the digital automated service or service described in RCW 82.04.050 (2)(g) or (6)((~~(b)~~))(c) was provided, disregarding for these purposes any location that merely provided the digital transfer of the product sold.

D. If none of the methods in subsection 5.45.081.C for determining where the delivery of digital products occurs are available after a good faith effort by the taxpayer to apply the methods provided in subsections 5.45.081.C.1 through 5.45.081.C.5, then the city and the taxpayer may mutually agree to employ any other method to effectuate an equitable allocation of income from the sale of digital products. The taxpayer will be responsible for petitioning the city to use an alternative method under this subsection 5.45.081.D. The city may employ an alternative method for allocating the income from the sale of digital products if the methods provided in subsections 5.45.081.C.1 through 5.45.081.C.5 are not available and the taxpayer and the city are unable to mutually agree on an alternative method to effectuate an equitable allocation of income from the sale of digital products.

E. For purposes of subsection((~~s~~)) 5.45.081.C((~~.1 through 5.45.081.C.5~~)), "Receive" has the same meaning as in RCW 82.32.730.

F. ((~~Gross~~)) Effective January 1, 2008 through December 31, 2019, gross income derived ((~~from international investment management services taxed under subsection 5.45.050.F and~~))

from service and other business activity taxed under subsection ((~~5.45.050.G~~)) 5.45.050.F shall be apportioned to the City by multiplying apportionable income by a fraction, the numerator of which is the payroll factor plus the service and other business activity income factor and the denominator of which is two.

1. The payroll factor is a fraction, the numerator of which is the total amount paid for compensation in the city during the tax period by the taxpayer and the denominator of which is the total compensation paid everywhere during the tax period. Compensation is paid in the city if:

a. The individual ((~~or employee~~)) is primarily assigned within the city;

b. The individual is not primarily assigned to any place of business for the tax period and the employee performs ((~~fifty~~)) 50 percent ((~~(50%)~~)) or more of ((~~his or her~~)) the employee's service for the tax period in the city; or

c. The individual is not primarily assigned to any place of business for the tax period, the individual does not perform ((~~fifty~~)) 50 percent ((~~(50%)~~)) or more of ((~~his or her~~)) the employee's service in any city, and the employee resides in the city.

2. The service and other business activity income factor is a fraction, the numerator of which is the total service and other business activity income of the taxpayer in the city during the tax period, and the denominator of which is the total service and other business activity income of the taxpayer everywhere during the tax period. Service and other business activity income is in the city if:

a. The customer location is in the city; or

b. The income-producing activity is performed in more than one ((~~(1)~~)) location and a greater proportion of the service income-producing activity is performed in the city than in any other location, based on costs of performance, and the taxpayer is not taxable at the customer location; or

c. The service and other business activity income producing activity is performed within the city, and the taxpayer is not taxable in the customer location.

3. If the allocation and apportionment provisions of this subsection 5.45.081.F do not fairly represent the extent of the taxpayer's business activity in the city or cities in which the taxpayer does business, the taxpayer may petition for or the tax administrators may jointly require, in respect to all or any part of the taxpayer's business activity, that one of the following methods be used jointly by the cities to allocate or apportion gross income, if reasonable:

a. Separate accounting;

b. The use of a single factor;

c. The inclusion of one or more additional factors that will fairly represent the taxpayer's business activity in the city; or

d. The employment of any other method to effectuate an equitable allocation and apportionment of the taxpayer's income.

G. Effective January 1, 2020, gross income derived from services and other activities taxed under subsection 5.45.050.F shall be apportioned to the city by multiplying apportionable income by a fraction, the numerator of which is the payroll factor plus the service income factor and the denominator of which is two.

1. The payroll factor is a fraction, the numerator of which is the total amount paid in the city during the tax period by the taxpayer for compensation and the denominator of which is the total compensation paid everywhere during the tax period. Compensation is paid in the city if:

a. The individual is primarily assigned within the city;

b. The individual is not primarily assigned to any place of business for the tax period and the employee performs 50 percent or more of the employee's service for the tax period in the city; or

c. The individual is not primarily assigned to any place of business for the tax period, the individual does not perform 50 percent or more of the employee's service in any city and the employee resides in the city.

2. The service income factor is a fraction, the numerator of which is the total service income of the taxpayer in the city during the tax period, and the denominator of which is the total service income of the taxpayer everywhere during the tax period. Service income is in the city if the customer location is in the city.

3. Gross income of the business from engaging in an apportionable activity must be excluded from the denominator of the service and other business income factor if, in respect to such activity, at least some of the activity is performed in the city, and the gross income is attributable under subsection 5.45.081.G.2 to a city or unincorporated area of a county within the United States or to a foreign country in which the taxpayer is not taxable. For purposes of this subsection 5.45.081.G.3, "not taxable" means that the taxpayer is not subject to a business activities tax by that city or county within the United States or by that foreign country, except that a taxpayer is taxable in a city or county within the United States or in a foreign country in which it would be deemed to have a substantial nexus with the city or county within the United States or with the foreign country under the standards in RCW 35.102.050 regardless of whether that city or county within the United States or that foreign country imposes such a tax.

4. If the allocation and apportionment provisions of this subsection 5.45.081.G. do not fairly represent the extent of the taxpayer's business activity in the city, the taxpayer may petition for or the tax administrator may require, in respect to all or any part of the taxpayer's business activity, if reasonable:

a. Separate accounting; or

b. The exclusion of any one or more of the factors; or

c. The inclusion of one or more additional factors that will fairly represent the taxpayer's business activity in the city; or

d. The employment of any other method to effectuate an equitable allocation and apportionment of the taxpayer's income.

5. The party petitioning for, or the tax administrator requiring, the use of any method to effectuate an equitable allocation and apportionment of the taxpayer's income pursuant to subsection 5.45.081.G.4 must prove by a preponderance of the evidence:

a. That the allocation and apportionment provisions of this subsection 5.45.081.G do not fairly represent the extent of the taxpayer's business activity in the city; and

b. That the alternative to such provisions is reasonable. The same burden of proof shall apply whether the taxpayer is petitioning for, or the tax administrator is requiring, the use of an alternative, reasonable method to effectuate an equitable allocation and apportionment of the taxpayer's income.

6. If the tax administrator requires any method to effectuate an equitable allocation and apportionment of the taxpayer's income, the tax administrator cannot impose any civil or criminal penalty with reference to the tax due that is attributable to the taxpayer's

reasonable reliance solely on the allocation and apportionment provisions of this subsection 5.45.081.G.

7. A taxpayer that has received written permission from the tax administrator to use a reasonable method to effectuate an equitable allocation and apportionment of the taxpayer's income shall not have that permission revoked with respect to transactions and activities that have already occurred unless there has been a material change in, or a material misrepresentation of, the facts provided by the taxpayer upon which the tax administrator reasonably relied in approving a reasonable alternative method.

((~~G.~~)) H. The definitions in this subsection 5.45.081.H apply throughout this ((~~section~~)) Section 5.45.081.

((~~1.~~)) "Apportionable income" means the gross income of the business taxable under the service and other business activity classification, including income received from activities outside the city if the income would be taxable under the service and other business activity classification if received from activities within the city, less any exemptions or deductions available.

"Business activities tax" means a tax measured by the amount of, or economic results of, business activity conducted in a city or county within the United States or within a foreign country. The term includes taxes measured in whole or in part on net income or gross income or receipts. "Business activities tax" does not include a sales tax, use tax, or a similar transaction tax, imposed on the sale or acquisition of goods or services, whether or not denominated a gross receipts tax or a tax imposed on the privilege of doing business.

((~~2.~~)) "Compensation" means wages, salaries, commissions, and any other form of remuneration paid to individuals for personal services that are or would be included in the individual's gross income under the federal Internal Revenue Code.

"Customer," effective January 1, 2020, means a person or entity to whom the taxpayer makes a sale or renders services or from whom the taxpayer otherwise receives gross income of the business.

"Customer location," effective January 1, 2008 through December 31, 2019, means the city or unincorporated area of a county where the majority of the contacts between the taxpayer and the customer take place. "Customer location," effective January 1, 2020, means the following:

a. For a customer not engaged in business, if the service requires the customer to be physically present, where the service is performed.

b. For a customer not engaged in business, if the service does not require the customer to be physically present:

1) The customer's residence; or

2) If the customer's residence is not known, the customer's billing/mailing address.

c. For a customer engaged in business:

1) Where the services are ordered from;

2) At the customer's billing/mailing address if the location from which the services are ordered is not known; or

3) At the customer's commercial domicile if none of the above are known;

"Digital automated services," "digital codes," and "digital goods" have the same meaning as in RCW 82.04.192.

"Digital products" means digital goods, digital codes, digital automated services, and the services described in RCW 82.04.050(2)(g) and (6)(c).

((~~3.~~)) "Individual" means any individual who, under the usual common law rules applicable in determining the employer-employee relationship, has the status of an employee of that taxpayer.

((~~4. "Customer location" means the city or unincorporated area of a county where the majority of the contacts between the taxpayer and the customer take place.~~))

((~~5.~~)) "Primarily assigned" means the business location of the taxpayer where the individual performs ((~~his or her~~)) duties.

((~~6.~~)) "Service-taxable income" or "service income" means gross income of the business subject to tax under the service and other business activity classification, including but not limited to royalty income.

((~~7.~~)) "Tax period" means the calendar year during which tax liability is accrued. If taxes are reported by a taxpayer on a basis more frequent than once per year, taxpayers shall calculate the factors for the previous calendar year for reporting in the current calendar year and correct the reporting for the previous year when the factors are calculated for that year, but not later than the end of the first quarter of the following year.

((~~8.~~)) "Taxable in the customer location" means either that a taxpayer is subject to a gross receipts tax in the customer location for the privilege of doing business, or that the government where the customer is located has the authority to subject the taxpayer to gross receipts tax regardless of whether, in fact, the government does so.

((~~H.~~)) I. Assignment or apportionment of revenue under this ((~~section~~)) Section 5.45.081 shall be made in accordance with and in full compliance with the provisions of the Interstate Commerce Clause of the United States Constitution where applicable.

((~~I.~~)) J. This ((~~section~~)) Section 5.45.081 does not apply to allocate gross income of motor carriers included in the measure of the tax pursuant to subsection 5.45.050.E ((~~of the Seattle Municipal Code~~)). However, this ((~~section~~)) Section 5.45.081 does apply to allocate gross receipts of motor carriers included in the measure of the tax pursuant to any other subsection of Section 5.45.050.

Section 3. Section 5.45.082 of the Seattle Municipal Code, last amended by Ordinance 125211, is amended as follows:

5.45.082 Ancillary activities of motor carriers and freight brokers

* * *

C. Gross receipts from the activities contained in subsections 5.45.082.A and 5.45.082.B ((~~above~~)) are subject to the apportionment provisions contained in Section ((~~5.45.080~~)) 5.45.081.

Section 4. Section 5.45.090 of the Seattle Municipal Code, last amended by Ordinance 124089, is amended as follows:

5.45.090 Exemptions((~~.~~))

* * *

I. Investments—Dividends ((~~From Subsidiary Corporations~~)) from subsidiary corporations. This ((~~chapter~~)) Chapter 5.45 shall not apply to amounts derived by persons, other than those engaging in banking, loan, security, or other financial businesses, from investments or the use of money as such, and also amounts derived as dividends by a parent from its subsidiary corporations((~~, provided that, dividends subject to tax pursuant to SMC 5.45.085 will not be exempt~~)).

* * *

V. Amounts Derived From Manufacturing, Selling, or Distributing Motor Vehicle Fuel. This ((~~chapter~~)) <u>Chapter 5.45</u> shall not apply to the manufacturing, selling or distributing motor vehicle fuel, as the term "motor vehicle fuel" is defined in RCW ((~~82.36.010~~)) <u>82.38.020</u> and exempted under RCW ((~~82.36.440~~)) <u>82.38.280</u>, provided that any fuel not subjected to the state fuel excise tax, or any other applicable deduction or exemption, will be taxable under this ((~~chapter~~)) <u>Chapter 5.45</u>.

* * *

Section 5. This ordinance does not affect any existing right acquired or liability or obligation incurred under the sections amended or repealed in this ordinance or under any rule or order adopted under those sections, nor does it affect any proceeding instituted under those sections.

Section 6. This ordinance shall take effect and be in force 30 days after its approval by the Mayor, but if not approved and returned by the Mayor within ten days after presentation, it shall take effect as provided by Seattle Municipal Code Section 1.04.020.

Passed by the City Council the 25th day of NOVEMBER, 2019, and signed by me in open session in authentication of its passage this 25th day of NOVEMBER, 2019.

President ____________ of the City Council

Approved by me this 27th day of November, 2019.

Jenny A. Durkan, Mayor

Filed by me this 2nd day of December, 2019.

Monica Martinez Simmons, City Clerk

(Seal)

STATE OF WASHINGTON -- KING COUNTY

--ss.

380154

No.

CITY OF SEATTLE,CLERKS OFFICE

Affidavit of Publication

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

CT:125971,975-126003

was published on

12/10/19

The amount of the fee charged for the foregoing publication is the sum of $517.50.

MELISSA M DOWD
NOTARY PUBLIC
STATE OF WASHINGTON
License Number 10736
My Commission Expires November 21, 2023

Subscribed and sworn to before me on

12/10/2019

Notary public for the State of Washington,
residing in Seattle

Affidavit of Publication

State of Washington, King County

City of Seattle

The full text of the following legislation, passed by the City Council on November 25, 2019, and published below by title only, will be mailed upon request, or can be accessed at http://seattle.legistar.com. For information on upcoming meetings of the Seattle City Council, please visit http://www.seattle.gov/council/calendar.

Ordinance 125971

Council Bill 119684

AN ORDINANCE relating to taxation; imposing a tax on transportation network companies; adding a new Chapter 5.39 to the Seattle Municipal Code; and amending Sections 5.30.010, 5.30.060, 5.55.010, 5.55.040, 5.55.060, 5.55.150, 5.55.165, 5.55.220, and 5.55.230 of the Seattle Municipal Code.

Ordinance 125975

Council Bill 119685

AN ORDINANCE relating to transportation network company fees; changing the per-ride fee amount for trips originating in Seattle; deleting obsolete provisions; and amending Section 6.310.150 of the Seattle Municipal Code.

Ordinance 125976

Council Bill 119686

AN ORDINANCE relating to transportation network company drivers; establishing deactivation protections for transportation network company drivers; amending Section 3.15.000 of the Seattle Municipal Code; and adding a new Chapter 14.32 to the Seattle Municipal Code.

Ordinance 125977

Council Bill 119687

AN ORDINANCE relating to transportation network company driver labor standards; concerning minimum compensation standards for transportation network company drivers; and adding a new Chapter 14.31 to the Seattle Municipal Code.

Ordinance 125978

Council Bill 119705

AN ORDINANCE appropriating money to pay certain audited claims for the week of November 11, 2019 through November 15, 2019 and ordering the payment thereof.

Ordinance 125979

Council Bill 119703

AN ORDINANCE relating to City employment; authorizing execution of a collective bargaining agreement between The City of Seattle and the United Association of Journeymen and Apprentices of the Plumbing & Pipe Fitting Industry Local 32; and ratifying and confirming certain prior acts.

Ordinance 125980

Council Bill 119667

AN ORDINANCE authorizing, in 2019, acceptance of funding from non-City sources; authorizing the heads of the Executive Department, Department of Education and Early Learning, Seattle Police Department, Seattle Department of Transportation, and the Seattle Fire Department, to accept specified grants, private funding, and subsidized loans and to execute, deliver, and perform corresponding agreements; and ratifying and confirming certain prior acts.

Ordinance 125981

Council Bill 119668

AN ORDINANCE amending Ordinance 125724, which adopted the 2019 Budget, including the 2019-2024 Capital Improvement Program (CIP); changing appropriations to various departments and budget control levels, and from various funds in the Budget; revising project allocations for certain projects in the 2019-2024 CIP; creating non-exempt positions; and ratifying and confirming certain prior acts; all by a 3/4 vote of the City Council.

Ordinance 125982

Council Bill 119669

AN ORDINANCE relating to fees and charges for permits and activities of the Seattle Department of Construction and Inspections, related fees by other departments, and technical corrections; amending Sections 3.58.090, 15.04.074, 22.900B.010, 22.900B.020, 22.900C.010, 22.900D.010, 22.900D.070, 22.900D.090, 22.900D.100, 22.900D.110, 22.900D.140, 22.900D.145, 22.900D.150, 22.900D.160, 22.900E.020, 22.900E.030, 22.900E.040, 22.900E.050, 22.900E.060, 22.900F.010 and 22.900G.015 of the Seattle Municipal Code (SMC); and repealing Section 22.900G.080 of the SMC.

Ordinance 125983

Council Bill 119670

AN ORDINANCE related to the Traffic Code; amending Sections 11.14.113, 11.23.030, 11.23.120, 11.31.121, and 11.72.220 of the Seattle Municipal Code (SMC); and repealing Section 11.23.032 of the SMC.

Ordinance 125984

Council Bill 119671

AN ORDINANCE relating to the Department of Parks and Recreation; establishing the 2019-2020 fee schedule for the use of park properties and other park and recreation facilities and services; and superseding previous park and recreation fee schedules.

Ordinance 125985

Council Bill 119672

AN ORDINANCE relating to the solid waste system of Seattle Public Utilities; revising rates and charges for solid waste services; revising credits to low income customers for solid waste services; and amending Sections 21.40.050, 21.40.060, 21.40.070, 21.40.080, 21.40.085, and 21.76.040 of the Seattle Municipal Code.

Ordinance 125986

Council Bill 119673

AN ORDINANCE relating to contracting indebtedness; authorizing and providing for the issuance and sale of limited tax general obligation bonds to pay all or part of the costs of various elements of the City's capital improvement program and for other City purposes approved by ordinance, and to pay the costs of issuance of the bonds; providing parameters for the bond sale terms including conditions, covenants, and other sale terms; creating the 2020 Multipurpose LTGO Bond Fund (Tax-Exempt) and 2020 Multipurpose LTGO Bond Fund (Taxable); amending Ordinance 124924 and Ordinance 125715; and ratifying and confirming certain prior acts.

Ordinance 125987

Council Bill 119674

AN ORDINANCE relating to the electric system of The City of Seattle; adopting a system or plan of additions and betterments to and extensions of the existing municipal light and electric power generation, transmission, and distribution system of the City; authorizing the issuance and sale of municipal light and power revenue bonds for the purposes of providing funds to pay part of the cost of carrying out that system or plan, providing for the reserve fund requirement (if any), and paying the costs of issuance of the bonds; providing parameters for the bond sale terms including conditions, covenants, and other sale terms; describing the lien of the bonds and authorizing their issuance as either senior lien parity bonds or junior lien bonds; and ratifying and confirming certain prior acts.

Ordinance 125988

Council Bill 119675

AN ORDINANCE relating to the financing of Cable Television Franchise Fund programs; authorizing the loan of funds in the amount of $2,000,000 from the Information Technology Fund to the Cable Television Franchise Fund to support Seattle Information Technology programs; and providing for the repayment thereof.

Ordinance 125989

Council Bill 119676

AN ORDINANCE relating to the financing of Equitable Development Implementation Plan projects; amending Ordinance 125462 to extend the term of an interfund loan.

Ordinance 125990

Council Bill 119677

AN ORDINANCE relating to the financing of the Central Waterfront Improvement Program; amending Ordinance 123761 to extend the duration of the existing interfund loan to the Central Waterfront Improvement Fund; changing the lending fund from the Move Seattle Fund to the REET I Capital Project Fund; and reducing the amount of the existing interfund loan.

Ordinance 125991

Council Bill 119678

AN ORDINANCE relating to the financing of the Central Waterfront Improvement Program; authorizing the loan of funds in the amount of $19,000,000 from the REET I Capital Project Fund to the Local Improvement District (LID) No. 6751 Fund ("Waterfront LID Fund") to pay the costs of LID Improvements in anticipation of the issuance of LID Bonds.

Ordinance 125992

Council Bill 119679

AN ORDINANCE relating to the financing of the Mercer West project; amending Ordinance 125466 to extend the term of an interfund loan.

Ordinance 125993

Council Bill 119680

AN ORDINANCE relating to the financing of the Seattle Streetcar operations; amending Ordinance 125716 to extend an interfund loan from the Move Seattle Levy Fund to the Seattle Streetcar Operations Fund.

Ordinance 125994

Council Bill 119699

AN ORDINANCE related to the Traffic Code; amending Section 11.23.150 of the Seattle Municipal Code to amend the fee schedule for the free-floating car sharing program.

Ordinance 125995

Council Bill 119681

AN ORDINANCE relating to Sweetened Beverage Tax revenues; creating a cash balance reserve in the Sweetened Beverage Tax Fund to offset future revenue shortfalls and maintain program expenditures; and amending Section 5.53.055 of the Seattle Municipal Code.

Ordinance 125996

Council Bill 119682

AN ORDINANCE relating to the business license tax; repealing business license standards for periods prior to 2008; amending apportionment provisions to reflect amendments to the model business license tax ordinance and other state amendments; amending Sections 5.45.081, 5.45.082, and 5.45.090 of the Seattle Municipal Code; and repealing Section 5.45.080 of the Seattle Municipal Code.

Ordinance 125997

Council Bill 119683

AN ORDINANCE relating to taxation; updating tax return and payment dates; and amending Section 5.55.040 of the Seattle Municipal Code.

Ordinance 125998

Council Bill 119688

AN ORDINANCE relating to an employee giving program for City employees; retitling Chapter 3.124, amending Sections 3.124.010, 3.124.020, and 3.124.040, and repealing Sections 3.124.030 and 3.124.050 of the Seattle Municipal Code.

Ordinance 125999

Council Bill 119690

AN ORDINANCE relating to interfund loans; retiring obsolete interfund loan authorizations; and repealing Ordinances 121179, 124652, and 125202.

Ordinance 126000

Council Bill 119689

AN ORDINANCE adopting a budget, including a capital improvement program and position modifications, for The City of Seattle for 2020; and creating positions exempt from civil service; all by a 2/3 vote of the City Council.

Ordinance 126001

Council Bill 119691

AN ORDINANCE relating to the levy of property taxes; fixing the rates and/or amounts of taxes to be levied, and levying the same upon all taxable property, both real and personal, in The City of Seattle, to finance the departments and activities of City government and to provide for the general obligation bond interest and redemption requirements for the year beginning on the first day of January 2020; and ratifying and confirming certain prior acts.

Ordinance 126002

Council Bill 119692

AN ORDINANCE authorizing the levy of regular property taxes by The City of Seattle for collection in 2020, representing an increase above the regular property taxes levied for collection in 2019; and ratifying and confirming certain prior acts.

Ordinance 126003

Council Bill 119704

AN ORDINANCE relating to the Seattle Streetcar; authorizing execution of a new interlocal agreement with King County for operation and maintenance of the Seattle Streetcar system; and ratifying and confirming certain prior acts.

Date of publication in the Seattle Daily Journal of Commerce, December 10, 2019.

12/10(380154)