



SEATTLE CITY COUNCIL

Legislative Summary

CB 119683

Record No.: CB 119683

Type: Ordinance (Ord)

Status: Passed

Version: 1

Ord. no: Ord 125997

In Control: City Clerk

File Created: 09/18/2019

Final Action: 12/02/2019

Title: AN ORDINANCE relating to taxation; updating tax return and payment dates; and amending Section 5.55.040 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
Mayor's signature
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 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.

WHEREAS, during the 2019 regular session, the Washington State Legislature enacted SHB

1059, extending the business and occupation tax return filing due date for annual filers;

amending RCW 82.32.045 and 35.102.070; and

WHEREAS, beginning January 1, 2021, as required by RCW 82.32.045 and 35.102.070, the due

date for annual filers is April 15 of the year immediately following the end of the period

covered by the return; 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 mandatory provision of the

model ordinance extending the due date for municipal business and occupation annual tax

returns as provided in RCW 35.102.070; and

WHEREAS, under 35.102.040, cities that impose a business and occupation tax must adopt the

mandatory provisions of the model ordinance extending the due date for annual filers

beginning January 1, 2021; and

WHEREAS, the City intends to adopt the model ordinance as required by RCW 35.102.040 to

extend the business and occupation tax return filing due date for annual filers; NOW,

THEREFORE,

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. Subsection 5.55.040.A of the Seattle Municipal Code, which section was last amended by Ordinance 125324, is amended as follows:

5.55.040 When due and payable – Reporting periods – Monthly, quarterly, and annual returns – Threshold provisions – Computing time periods – Failure to file returns

A. Other than any annual license fee or registration fee assessed under this Chapter 5.55, the tax imposed by Chapters 5.32 (Amusement Devices), 5.35 (Commercial Parking Tax), 5.40 (Admission Tax), 5.45 (Business License Tax), 5.46 (Square Footage Tax), 5.48 (Business Tax – Utilities), 5.50 (Firearms and Ammunition Tax), 5.52 (Gambling Tax), and 5.53 (Sweetened Beverage Tax) shall be due and payable in quarterly installments. The Director may use discretion to assign businesses to a monthly or annual reporting period depending on the tax amount owing or type of tax. Taxes imposed by subsections 5.52.030.A.2 and 5.52.030.B.2 for punchboards and pulltabs shall be due and payable in monthly installments. ~~((Tax))~~ Until December 31, 2020, tax returns and payments are due on or before the last day of the next month following the end of the assigned reporting period covered by the return. Effective January 1, 2021, tax returns and payments are due on or before the time as provided in RCW 82.32.045(1), (2), and (3).

* * *

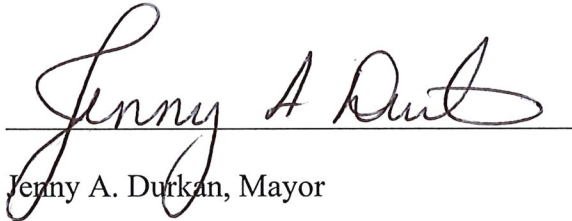
Section 2. This ordinance shall take effect and be in force 30 days after its approval by the Mayor, but if not approved and returned by the Mayor within ten days after presentation, it shall take effect as provided by Seattle Municipal Code Section 1.04.020.

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.

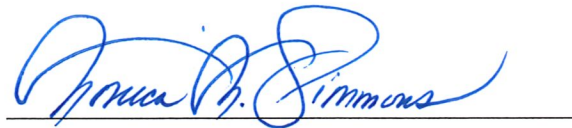


President _____ of the City Council

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.

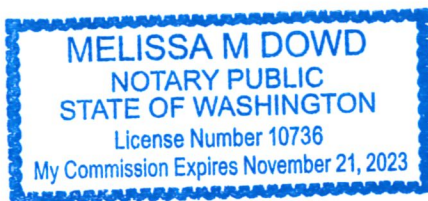
The notice in the exact form annexed, was published in regular issues of The Daily Journal of Commerce, which was regularly distributed to its subscribers during the below stated period. The annexed notice, a

CT:125971,975-126003

was published on

12/10/19

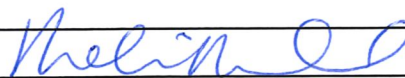
The amount of the fee charged for the foregoing publication is the sum of \$517.50.





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-ex-

empt 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 relating 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)