SEATTLE CITY COUNCIL

Legislative Summary

CB 118557

Record No.: CB 118557 **Type:** Ordinance (Ord) **Status:** Passed

Version: 1 124903 **In Control:** City Clerk

File Created: 10/28/2015

Final Action: 12/01/2015

Title: AN ORDINANCE related to exemption from admission tax; amending Section 5.40.085 of the Seattle Municipal Code.

Date

Notes:

Filed with City Clerk:

Mayor's Signature:

Sponsors: Licata

Vetoed by Mayor:

Veto Overridden:

Veto Sustained:

Attachments:

Drafter: patrick.wigren@seattle.gov

Filing Requirements/Dept Action:

History of Legislative File

Legal Notice Published: ☐ Yes ☐ No

Version:	Acting Body:	Date:	Action:	Sent To:	Due Date:	Return Date:	Result:
1	Full Council	11/09/2015	referred	Budget Committee			
	Action Text:	The Council Bill (CB) was referred. to the Budget Committee					
	Notes:						
1	Budget Committee	11/16/2015	pass				Pass
	Action Text:	The Committee recommends that Full Council pass the Council Bill (CB).					
		In Favor:	8	Chair Licata, Member Bagshaw, Member Burgess, Member Godden, Member O'Brien, Okamoto, Member Rasmussen, Member Sawant			
		Opposed:	0				
1	Full Council	11/23/2015	passed				Pass
	Action Text:	The Council Bill (CB) was passed by the following vote and the President signed the Bill:					
	Notes:						
		In Favor:	9	Councilmember Bagshaw, Council President Burgess, Councilmember Godden, Councilmember Harrell, Councilmember Licata, Councilmember O'Brien, Okamoto, Councilmember Rasmussen, Councilmember Sawant			
		Opposed:	0				
1	City Clerk	11/30/2015	submitted for Mayor's signature	Mayor			
	Action Text:	The Council Bill (CB) was submitted for Mayor's signature. to the Mayor					

Notes:

1	Mayor	12/01/2015	Signed	

Action Text: The Council Bill (CB) was Signed.
Notes:

1	Mayor	12/01/2015	returned	City Clerk

Action Text: The Council Bill (CB) was returned. to the City Clerk
Notes:

1	City Clerk	12/01/2015	attested by City Clerk

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

CITY OF SEATTLE

ORDINANCE 124903

COUNCIL BILL 118557

AN ORDINANCE related to exemption from admission tax; amending Section 5.40.085 of the Seattle Municipal Code.

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. Section 5.40.085 of the Seattle Municipal Code, last amended by Ordinance 124808, is amended as follows:

5.40.085 Certificate of exemption—Application, issuance—Cancellation—Proof of nonprofit status

A. Any person seeking to secure an exemption ((~~from the admission tax~~)) pursuant to Section 5.40.025 from the admission tax as provided in this ((~~chapter~~)) Chapter 5.40 shall present, at the time of its application for a business license tax certificate as described in Section 5.55.030, official proof of its exemption from federal income taxation pursuant to Section 501(c)(3), (4) or (6) of the Internal Revenue Code of 1986, as now existing or hereafter amended, or in the alternative provide proof of its specific exemption from the requirement to file IRS Form 1023 in order to obtain tax exempt status. If the exemption applicant already has a business license tax certificate, then the request for exemption and proof required above shall be filed prior to engaging in the activity ((~~which~~)) that requires an admission. If the Director determines that persons paying such admission charge are not subject to the admission tax, the applicant shall receive a certification of such determination for the activity or series of activities, as the case may be. The Director shall issue a person a certificate of exemption that applies retroactively if the person presents proof of eligibility for a certificate of exemption under this

Section 5.40.085 for the entire period of retroactive certification and also remits to the City any admission tax collected under subsection 5.40.020.H but not yet remitted. The City shall not refund any admission tax already remitted to the City by the person prior to the issue of the certificate of exemption.

B. The Director may cancel the certificate of exemption of any college, university, or nonprofit organization ((~~which~~)) that (1) secures an exemption from the tax by making a false representation in its application, or (2) otherwise violates Section 5.40.025 or a rule or regulation of the Director implementing it.

C. If the Director has ordered a certificate of exemption cancelled, an aggrieved person may contest the cancellation by filing a notice of appeal and request for hearing with the ((~~hearing examiner~~)) Hearing Examiner within ((~~ten (10)~~)) 30 days after service or mailing of the order. If a request for hearing is filed by the applicant within the prescribed period, a hearing shall be scheduled before the Hearing Examiner and shall be conducted by the Hearing Examiner according to the applicable Hearing Examiner rules.

D. ((~~Exempt persons shall reapply for their certificate of exemption on September 30th, five (5) years after the date the previous exemption was issued so that the Director may ensure that the agency still meets the criteria established for the exemption.~~)) A certificate of exemption issued under subsection 5.40.085.A will be valid for as long as the person receiving the certificate holds a business license tax certificate under Section 5.55.030 and remains eligible to obtain a certificate under subsection 5.40.085.A.

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 23rd day of Nov., 2015, and signed by me in open session in authentication of its passage this 23rd day of Nov., 2015.

President _____ of the City Council

Approved by me this 1st day of December, 2015.

Edward B. Murray, Mayor

Filed by me this 1st day of December, 2015.

Monica Martinez Simmons, City Clerk

(Seal)

STATE OF WASHINGTON -- KING COUNTY

--ss.

331450

No. 124899,900,902,903,904,05

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:TITLE ONLY ORDINANCES

was published on

12/15/15

The amount of the fee charged for the foregoing publication is the sum of $93.00 which amount has been paid in full.

MELISSA M. DOWD
STATE OF WASHINGTON
NOTARY PUBLIC
MY COMMISSION EXPIRES
11-21-19

Subscribed and sworn to before me on

12/15/2015

Notary public for the State of Washington,
residing in Seattle

Affidavit of Publication

State of Washington, King County

City of Seattle

Title Only Ordinances

The full text of the following legislation, passed by the City Council on November 23, 2015, and published below by title only, will be mailed upon request, or can be accessed at http://clerk.seattle.gov. For information on upcoming meetings of the Seattle City Council, please visit http://www.seattle.gov/council/calendar. Document Type Contact: Office of the City Clerk at (206) 684-8344.

Ordinance 124899

AN ORDINANCE authorizing, in 2015, acceptance of funding from non-City sources; authorizing the heads of the Human Services Department, Seattle Fire Department, Seattle Police Department and the Department of Finance and Administrative Services to accept specified grants, private funding and donations and to execute, deliver, and perform corresponding agreements; and ratifying and confirming certain prior acts.

Ordinance 124900

AN ORDINANCE relating to the 2015 Budget; amending Ordinance 124648, which adopted the 2015 Budget, including the 2015-2020 Capital Improvement Program (CIP); changing appropriations to various departments and budget control levels, and from various funds in the Budget; adding new projects; revising project allocations for certain projects in the 2015-2020 CIP; creating both exempt and nonexempt positions; and ratifying and confirming certain prior acts; all by a 3/4 vote of the City Council.

Ordinance 124902

AN ORDINANCE related to exemption from admission tax; amending Section 5.40.028 of the Seattle Municipal Code.

Ordinance 124903

AN ORDINANCE related to exemption from admission tax; amending Section 5.40.085 of the Seattle Municipal Code.

Ordinance 124904

AN ORDINANCE relating to the financing of the Mercer West project; authorizing the loan of funds from the City's Consolidated (Residual) Cash Pool, or its participating funds, to the Transportation Master Fund; and providing for the repayment thereof.

Ordinance 124905

AN ORDINANCE relating to street and sidewalk use; amending the Street Use Permit Fee Schedule authorized by Section 15.04.074 of the Seattle Municipal Code.

Date of publication in the Seattle Daily Journal of Commerce, December 15, 2015.

12/15(331450)