



SEATTLE CITY COUNCIL

Legislative Summary

CB 118547

Record No.: CB 118547

Type: Ordinance (Ord)

Status: Passed

Version: 1

124910

In Control: City Clerk

File Created: 09/21/2015

Final Action: 12/01/2015

Title: AN ORDINANCE related to ending the square footage business tax for periods after December 31, 2015; and amending Section 5.46.030 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: 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	09/28/2015	Mayor's leg transmitted to Council	City Clerk			
	Action Text:		The Council Bill (CB) was Mayor's leg transmitted to Council. to the City Clerk				
	Notes:						
1	City Clerk	10/20/2015	sent for review	Budget Committee			
	Action Text:		The Council Bill (CB) was sent for review. to the Budget Committee				
	Notes:						
1	Full Council	10/26/2015	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).				
	Notes:						
			In Favor: 7	Chair Licata, Member Bagshaw, Member Burgess, Member Godden, Member O'Brien, Member Rasmussen, Member Sawant			
			Opposed: 0				

Absent(NV): 1 Okamoto

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
Mayor's signature

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 124910
COUNCIL BILL 118547

AN ORDINANCE related to ending the square footage business tax for periods after December 31, 2015; and amending Section 5.46.030 of the Seattle Municipal Code.

WHEREAS, the State of Washington grants cities the power to license businesses for the purpose of raising revenue; and

WHEREAS, the City of Seattle has, since 1932, imposed a business license tax (also known as a business and occupation tax, B&O tax, or gross receipts tax) based on the gross receipts of persons engaging in business in Seattle; and

WHEREAS, in 2003 the Legislature passed HB 2030, now codified as chapter 35.102 RCW, which changed how cities impose B&O taxes; and

WHEREAS, in response to projections at that time that the mandated changes to the imposition of B&O taxes could result in substantial decreases in tax revenue paid to the City, the City imposed the square footage business tax to complement the business license tax and to protect against adverse tax revenue impacts; and

WHEREAS, enough time has passed for the City to assess and adapt to the changes in the B&O tax imposed by HB 2030; and

WHEREAS, economic conditions have changed since 2008, and the City desires to simplify its tax code and end the square footage business tax for periods after December 31, 2015 in order to support economic activity and encourage job growth in Seattle; NOW,

THEREFORE,

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

1 Section 1. Subsection 5.46.030.A of the Seattle Municipal Code, which section was last
2 amended by Ordinance 123704, is amended as follows:

3 **5.46.030 Tax Imposed—Measure of the Tax((A))**

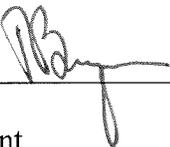
4 A. For all periods from January 1, 2008 through December 31, 2015, a ((A)) square
5 footage business tax for the act or privilege of engaging in business activities within the city is
6 hereby levied upon and shall be collected from every person that leases, owns, occupies, or
7 otherwise maintains an office or place of business within the city.

8 The tax shall be measured by the number of square feet of business floor space and other
9 floor space for each office or place of business leased, owned, occupied or otherwise maintained
10 within the city during the reporting period.

11 No person shall owe square footage business tax for engaging in business activities
12 within the city after December 31, 2015 and this Chapter 5.46 shall be limited to determining and
13 collecting the square footage business tax due for persons engaging in business activities within
14 the city prior to December 31, 2015.

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

4 Passed by the City Council the ____ day of _____, 2015, and
5 signed by me in open session in authentication of its passage this
6 ____ day of _____, 2015.

7
8 
9 President _____ of the City Council

10
11 Approved by me this 1st day of December, 2015.

12
13 
14 Edward B. Murray, Mayor

15
16 Filed by me this 1st day of December, 2015.

17
18 
19 Monica Martinez Simmons, City Clerk

20
21
22 (Seal)
23

STATE OF WASHINGTON -- KING COUNTY

--SS.

331451

No. 124908,909,910,911,912,13

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.

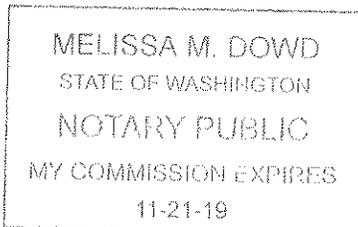
The notice in the exact form annexed, was published in regular issues of The Daily Journal of Commerce, which was regularly distributed to its subscribers during the below stated period. The annexed notice, a

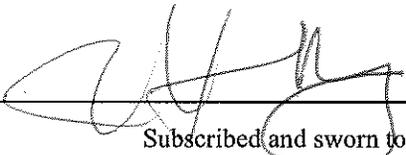
CT: TITLE ONLY ORDINANCES

was published on

12/15/15

The amount of the fee charged for the foregoing publication is the sum of \$108.50 which amount has been paid in full.




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 124906

AN ORDINANCE relating to the annual budget of the Office of Arts and Culture; amending Section 5.40.120 of the Seattle Municipal Code.

Ordinance 124908

AN ORDINANCE relating to the Central Waterfront Project, authorizing amendment of the "Memorandum of Understanding Concerning Renovation and Expansion of the Seattle Aquarium and Development of the Central Waterfront" between The City of Seattle and the Seattle Aquarium Society.

Ordinance 124909

AN ORDINANCE relating to the Smith Cove project in the Department of Parks and Recreation; and authorizing the loan of funds from the City's Consolidated (Residual) Cash Pool, or its participating funds, in the amount of \$660,000, to the Parks Capital Fund for bridge financing of the Smith Cove project.

Ordinance 124910

AN ORDINANCE related to ending the square footage business tax for periods after December 31, 2015; and amending Section 5.46.030 of the Seattle Municipal Code.

Ordinance 124911

AN ORDINANCE relating to the Transfer Tax and Collection Tax; repealing Ordinance 122199 relating to the General Fund, Parks Fund, and Solid Waste Fund.

Ordinance 124912

AN ORDINANCE relating to taxation of utilities in The City of Seattle; amending Section 5.48.060 of the Seattle Municipal Code.

Ordinance 124913

AN ORDINANCE relating to the solid waste system of The City of Seattle; adopting a system or plan of additions and betterments to and extensions of the solid waste system; authorizing the issuance and sale of solid waste system revenue bonds, in one or more series, for the purposes of paying part of the cost of carrying out that system or plan, providing for the reserve requirement and paying the costs of issuance of the bonds; providing for certain terms, conditions, covenants and the manner of sale of the bonds; describing the lien of the bonds; creating certain accounts of the City relating to the bonds; and ratifying and confirming certain prior acts.

Date of publication in the Seattle Daily Journal of Commerce, December 15, 2015.
12/15(381461)