



# 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
	<b>Action Text:</b> 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
	<b>Action Text:</b> The Council Bill (CB) was passed by the following vote, and the President signed the Bill:						

**Legislative Summary Continued (CB 119683)**

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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.

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**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:**

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

3 **5.55.040 When due and payable – Reporting periods – Monthly, quarterly, and annual**  
4 **returns – Threshold provisions – Computing time periods – Failure to file returns**

5 A. Other than any annual license fee or registration fee assessed under this Chapter 5.55,  
6 the tax imposed by Chapters 5.32 (Amusement Devices), 5.35 (Commercial Parking Tax), 5.40  
7 (Admission Tax), 5.45 (Business License Tax), 5.46 (Square Footage Tax), 5.48 (Business Tax –  
8 Utilities), 5.50 (Firearms and Ammunition Tax), 5.52 (Gambling Tax), and 5.53 (Sweetened  
9 Beverage Tax) shall be due and payable in quarterly installments. The Director may use  
10 discretion to assign businesses to a monthly or annual reporting period depending on the tax  
11 amount owing or type of tax. Taxes imposed by subsections 5.52.030.A.2 and 5.52.030.B.2 for  
12 punchboards and pulltabs shall be due and payable in monthly installments. ~~((Tax))~~ Until  
13 December 31, 2020, tax returns and payments are due on or before the last day of the next month  
14 following the end of the assigned reporting period covered by the return. Effective January 1,  
15 2021, tax returns and payments are due on or before the time as provided in RCW 82.32.045(1),  
16 (2), and (3).

17 \* \* \*

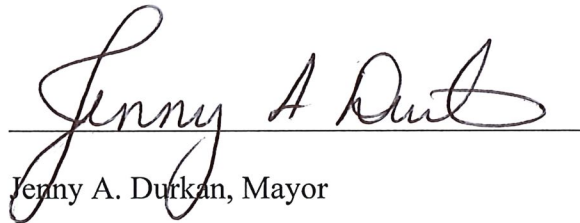
1 Section 2. This ordinance shall take effect and be in force 30 days after its approval by  
2 the Mayor, but if not approved and returned by the Mayor within ten days after presentation, it  
3 shall take effect as provided by Seattle Municipal Code Section 1.04.020.

4 Passed by the City Council the 25<sup>th</sup> day of NOVEMBER, 2019,  
5 and signed by me in open session in authentication of its passage this 25<sup>th</sup> day of  
6 NOVEMBER, 2019.

7 

8 President \_\_\_\_\_ of the City Council

9 Approved by me this 27<sup>th</sup> day of November, 2019.

10   
11 Jenny A. Durkan, Mayor

12 Filed by me this 2<sup>nd</sup> day of December, 2019.

13 

14 Monica Martinez Simmons, City Clerk

