

CITY OF SEATTLE
ORDINANCE 126488
COUNCIL BILL 120228

AN ORDINANCE relating to taxation; increasing the commercial parking tax and amending subsection 5.35.030.B of the Seattle Municipal Code.

WHEREAS, in 1990, the Washington State Legislature passed legislation that was adopted as Section 208 of Chapter 42, Laws of Washington, codified at Revised Code of Washington (RCW) 82.80.030, which authorized cities to fix and impose a tax for the act of or privilege of parking a motor vehicle in a facility operated by a commercial parking business within its incorporated boundaries; and

WHEREAS, there are numerous commercial parking businesses operating within Seattle providing parking for which a fee is paid; and

WHEREAS, the proceeds of the commercial parking tax herein imposed shall be used strictly for transportation purposes in accordance with RCW 82.80.070; and

WHEREAS, in 2006 the City Council passed Ordinance 122192, imposing a commercial parking tax for the act or privilege of parking a motor vehicle in a commercial parking lot within Seattle that is operated by a commercial parking business; and

WHEREAS, the commercial parking tax imposed by Ordinance 122192, and last amended by Ordinance 123396, is equal to the parking fee multiplied by the 12.5 percent parking tax rate; and

WHEREAS, the Council desires to increase the commercial parking tax rate to support transportation projects and programs; NOW, THEREFORE,

1 **BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:**

2 Section 1. Subsection 5.35.030.B of the Seattle Municipal Code, which section was last
3 amended by Ordinance 123396, is amended as follows:

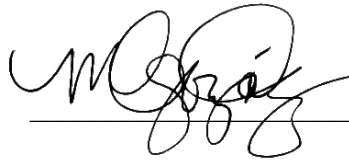
4 **5.35.030 Parking (~~(Tax Imposed.)~~) tax imposed**

5 * * *

6 B. The amount of the parking tax shall be equal to the parking fee multiplied by the
7 parking tax rate. Effective July 1, 2009, the parking tax rate is imposed at ten percent (0.10).
8 Effective January 1, 2011, the parking tax rate is imposed at 12.5 percent. Effective July 1, 2022,
9 the parking tax rate is imposed at 14.5 percent.

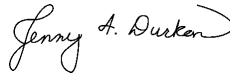
1 Section 2. This ordinance shall take effect and be in force 30 days after its approval by
2 the Mayor, but if not approved and returned by the Mayor within ten days after presentation, it
3 shall take effect as provided by Seattle Municipal Code Section 1.04.020.

4 Passed by the City Council the 22nd day of November, 2021,
5 and signed by me in open session in authentication of its passage this 22nd day of
6 November, 2021.

7 

8 President _____ of the City Council

9 Approved returned unsigned / vetoed this 2nd day of December, 2021.

10 

11 Jenny A. Durkan, Mayor

12 Filed by me this 2nd day of December, 2021.

13 

14 Monica Martinez Simmons, City Clerk

15 (Seal)