

**Amendment 2**  
**to**  
**CB #119810 – Payroll Expense Tax**  
**Sponsor: CM Lewis**  
**20 Year Sunset Provision**

On line 1 of page 13, amend the following as shown and change the section numbering accordingly:

**5.38.110 Rules and regulations**

The Director shall adopt, publish, and enforce rules and regulations not inconsistent with this Chapter 5.38 for the purpose of carrying out the provisions of this Chapter 5.38, including but not limited to rules to determine the payroll expense attributable to work performed and services rendered by employees in Seattle.

**5.38.120 Sunset**

For all periods from January 1, 2021, through December 31, 2040, a payroll expense tax as imposed by this Chapter 5.38 is hereby levied. No business shall owe a payroll expense tax for payroll expenses after December 31, 2040, and this Chapter 5.38 shall be limited to determining and collecting the payroll expense tax due for all business activities prior to December 31, 2040.

**Effect:** This amendment would sunset the tax on December 31, 2040.