



Legislation Text

File #: CB 119683, Version: 1

CITY OF SEATTLE

ORDINANCE _____

COUNCIL BILL _____

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:

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

5.55.040 When due and payable - Reporting periods - Monthly, quarterly, and annual returns - Threshold provisions - Computing time periods - Failure to file returns

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

* * *

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 _____ day of _____, 2019, and signed by

me in open session in authentication of its passage this _____ day of _____, 2019.

President _____ of the City Council

Approved by me this _____ day of _____, 2019.

Jenny A. Durkan, Mayor

Filed by me this _____ day of _____, 2019.

Monica Martinez Simmons, City Clerk

(Seal)