



SEATTLE CITY COUNCIL

Legislative Summary

CB 118557

Record No.: CB 118557

Type: Ordinance (Ord)

Status: Passed

Version: 1

124903

In Control: City Clerk

File Created: 10/28/2015

Final Action: 12/01/2015

Title: AN ORDINANCE related to exemption from admission tax; amending Section 5.40.085 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: patrick.wigren@seattle.gov

Filing Requirements/Dept Action:

History of Legislative File

Legal Notice Published: Yes No

Version:	Acting Body:	Date:	Action:	Sent To:	Due Date:	Return Date:	Result:
1	Full Council	11/09/2015	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).						
	In Favor: 8 Chair Licata, Member Bagshaw, Member Burgess, Member Godden, Member O'Brien, Okamoto, Member Rasmussen, Member Sawant						
	Opposed: 0						
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's signature	Mayor			
	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 124903
COUNCIL BILL 118557

AN ORDINANCE related to exemption from admission tax; amending Section 5.40.085 of the Seattle Municipal Code.

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. Section 5.40.085 of the Seattle Municipal Code, last amended by Ordinance 124808, is amended as follows:

5.40.085 Certificate of exemption—Application, issuance—Cancellation—Proof of nonprofit status

A. Any person seeking to secure an exemption (~~((from the admission tax))~~) pursuant to Section 5.40.025 from the admission tax as provided in this (~~((chapter))~~) Chapter 5.40 shall present, at the time of its application for a business license tax certificate as described in Section 5.55.030, official proof of its exemption from federal income taxation pursuant to Section 501(c)(3), (4) or (6) of the Internal Revenue Code of 1986, as now existing or hereafter amended, or in the alternative provide proof of its specific exemption from the requirement to file IRS Form 1023 in order to obtain tax exempt status. If the exemption applicant already has a business license tax certificate, then the request for exemption and proof required above shall be filed prior to engaging in the activity (~~((which))~~) that requires an admission. If the Director determines that persons paying such admission charge are not subject to the admission tax, the applicant shall receive a certification of such determination for the activity or series of activities, as the case may be. The Director shall issue a person a certificate of exemption that applies retroactively if the person presents proof of eligibility for a certificate of exemption under this

1 Section 5.40.085 for the entire period of retroactive certification and also remits to the City any
2 admission tax collected under subsection 5.40.020.H but not yet remitted. The City shall not
3 refund any admission tax already remitted to the City by the person prior to the issue of the
4 certificate of exemption.

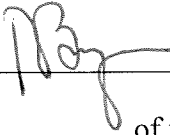
5 B. The Director may cancel the certificate of exemption of any college, university, or
6 nonprofit organization ((which)) that (1) secures an exemption from the tax by making a false
7 representation in its application, or (2) otherwise violates Section 5.40.025 or a rule or regulation
8 of the Director implementing it.

9 C. If the Director has ordered a certificate of exemption cancelled, an aggrieved person
10 may contest the cancellation by filing a notice of appeal and request for hearing with the
11 ((hearing examiner)) Hearing Examiner within ((ten(10))) 30 days after service or mailing of the
12 order. If a request for hearing is filed by the applicant within the prescribed period, a hearing
13 shall be scheduled before the Hearing Examiner and shall be conducted by the Hearing Examiner
14 according to the applicable Hearing Examiner rules.


15 D. ~~((Exempt persons shall reapply for their certificate of exemption on September 30th,~~
16 ~~five (5) years after the date the previous exemption was issued so that the Director may ensure~~
17 ~~that the agency still meets the criteria established for the exemption.))~~ A certificate of exemption
18 issued under subsection 5.40.085.A will be valid for as long as the person receiving the
19 certificate holds a business license tax certificate under Section 5.55.030 and remains eligible to
20 obtain a certificate under subsection 5.40.085.A.

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 23rd day of Nov., 2015, and
5 signed by me in open session in authentication of its passage this
6 23rd day of Nov., 2015.

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8 
9 President _____ of the City Council

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

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13 
14 Edward B. Murray, Mayor

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

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18 
19 Monica Martinez Simmons, City Clerk

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21
22 (Seal)
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