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CITY OF SEATTLE
ORDINANCE _____
COUNCIL BILL _____

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

..body

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 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 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 Section 5.40.085 for the entire period

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

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

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

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

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 ____ day of _____, 2015, and
5 signed by me in open session in authentication of its passage this
6 ____ day of _____, 2015.

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President _____ of the City Council

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Approved by me this ____ day of _____, 2015.

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Edward B. Murray, Mayor

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Filed by me this ____ day of _____, 2015.

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Monica Martinez Simmons, City Clerk

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(Seal)

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