

Amendment 13 Version 1 to CB 121028 - B&O Tax Ordinance

Sponsor: Councilmember Hollingsworth

Add public health as an eligible use

Effect: CB 121028 would require that net proceeds be used to fund City General Fund investments in the areas of food access, gender based-violence, small business supports, emergency shelter, homelessness prevention and support for worker’s rights and protections. This amendment would add public health as an eligible use of the net revenue generated by this ordinance. The 2026 endorsed budget provides about \$25 million GF into public health, with almost all of those dollars invested through a contract between the Human Services Department and Public Health – Seattle and King County.

Amend subsection 5.B.2 of CB 121028 as follows:

A. Proceeds of the business and occupation tax will continue to be deposited into the City’s General Fund. The increases in business and occupation tax rates authorized in Section 1 of this ordinance shall be dedicated for the uses described in subsections 5.B and 5.C of this ordinance. At least three months prior to the Mayor submitting the annual budget, the Executive shall consult with the City Council on the impact of actual and anticipated revenue reductions and federal funding cuts on the programs identified in subsections 5.B and 5.C of this ordinance to inform how the new revenue generated by this ordinance is to be utilized. The Mayor shall submit to the City Council at the same time the budget is transmitted a written proposed plan outlining how the new revenue generated by this ordinance is to be utilized in these areas.

B. The proceeds shall be used:

1. For the business and occupation tax threshold lift and deduction for small businesses.
2. To fund City General Fund investments in the following program areas:
 - a. Food access;
 - b. Gender-based violence;
 - c. Small business supports;
 - d. Emergency shelter;
 - e. Homelessness prevention; ~~and~~

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July 30, 2025
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f. Support for workers' rights and protections; and

g. Public health.

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