

Amendment B Version 1 to CB 121028 – B&O Tax ORD

Sponsor: Councilmember Rivera

Technical correction to bill title

Effect: This amendment would revise the bill title to align with the approval of tax credits by the Select Budget Committee.

Amend the bill title as follows:

AN ORDINANCE relating to the business and occupation tax; requesting that a special election be held concurrent with the November 4, 2025 general election for submission to the qualified electors of the City a proposition to lift the limit on business and occupation tax rates under RCW 35.21.711, authorize the City to levy additional taxes for the purposes of providing housing, human services, workforce, and small business support, increase the business and occupation tax threshold, create a business and occupation tax standard deduction, create offsetting credits for certain eligible businesses, and revise the business license tax consistent with changes to the business and occupation tax; adding a new Section 5.45.105 to the Seattle Municipal Code; amending Sections 5.45.050, 5.45.100, 5.55.030, and 5.55.040 of the Seattle Municipal Code; proposing a ballot title; and ratifying and confirming certain prior acts.