



Legislation Text

File #: CB 120702, Version: 1

CITY OF SEATTLE

ORDINANCE _____

COUNCIL BILL _____

AN ORDINANCE relating to taxation; defining the sourcing of gross income arising from the activities of printing, and publishing newspapers, periodicals, or magazines; and modifying, effective January 1, 2024, the definition of printing, and publishing newspapers, periodicals, or magazines in accordance with ESS2B 5199 (2023); and amending Section 5.45.081 of the Seattle Municipal Code.

WHEREAS, during the 2023 regular session, the Washington State Legislature passed ESS2B 5199, amending the Model Municipal Business and Occupation (B & O) Tax Ordinance; and

WHEREAS, RCW 35.102.150 as amended modifies the definition of printing, and of publishing newspapers, periodicals, or magazines in accordance with ESS2B 5199 (2023); and

WHEREAS, under RCW 35.102.040, cities that impose a local B & O Tax must adopt this change to the Model Ordinance by January 1, 2024; and

WHEREAS, the City intends to adopt the change to the Model Ordinance as required under RCW 35.102.040;

NOW, THEREFORE,

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. Section 5.45.081 of the Seattle Municipal Code, last amended by Ordinance 125996, is amended as follows:

5.45.081 Assignment of revenues

Beginning on January 1, 2008, and with the exception of those persons subject to the provisions of chapter 82.14A RCW, this Section 5.45.081 will be used to assign revenue for purposes of the business license tax

imposed under Section 5.45.050.

* * *

K. Notwithstanding RCW 35.102.130, effective January 1, 2008, gross income from the activities of printing, and of publishing newspapers, periodicals, or magazines, shall be allocated to the principal place in this state from which the taxpayer's business is directed or managed. As used in this Section 5.45.081 until December 31, 2023, the activities of printing, and of publishing newspapers, periodicals, or magazines, have the same meanings as attributed to those terms in RCW 82.04.280(1) by the Department of Revenue. Beginning January 1, 2024, until January 1, 2034, as used in this Section 5.45.081, the activities of printing, and of publishing newspapers and periodicals or magazines are those activities to which the exemption in RCW 82.04.759 and the tax rate in RCW 82.04.280(1)(a) apply.

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 _____, 2023, and signed by me in open session in authentication of its passage this _____ day of _____, 2023.

President _____ of the City Council

Approved / returned unsigned / vetoed this _____ day of _____, 2023.

Bruce A. Harrell, Mayor

Filed by me this _____ day of _____, 2023.

Scheereen Dedman, City Clerk

(Seal)