

4.72.080 Rules and regulations for reimbursement.

The City Comptroller is authorized and within six months of the effective date of the ordinance codified in this chapter shall promulgate rules and regulations, consistent with this chapter¹ and the city's Administrative Code (Chapter 3.02, Seattle Municipal Code; Ordinance 102228, as amended), establishing standards and procedures for effectively carrying out the requirements of this chapter. In establishing reimbursement rates for meals and lodging, the City Comptroller shall be guided by the following principles:

A. Rates of reimbursement for meals and lodging shall be based upon and not exceed the average cost for meals and lodging (single-occupancy) reflected in a national comparative cost index, such as the Runzheimer Meal-Lodging Cost Index, for the city visited by the officer or employee requesting reimbursement; if such indices do not list a particular city or other locale, the City Comptroller shall establish reimbursement rates based upon listings for cities or other locales having comparable cost-of-living rates or other accepted comparative economic indices.

B. If the hotel or other lodging facility serves as the location for a convention, seminar or similar event which is the purpose of the city business, or if the event sponsor arranges lodging at a hotel or other lodging facility for event participants, the allowable reimbursement per diem for lodging shall not exceed the cost of lodging arranged by the sponsors of such event.

C. If notice of city business was not adequate to allow the officer or employee to find lodging at the rate established by the City Comptroller, reimbursement for lodging may exceed such reimbursement amount up to ten percent.

D. When the State Legislature is in session, employees occupying the positions of Intergovernmental Affairs Coordinator and State Legislative Advocate, or successor positions comparable thereto, shall receive, in lieu of reimbursement for meals and lodging in the manner and at the rates provided above, an amount equal to the per diem established for Washington State Legislators pursuant to RCW 44.04.080, as now or hereafter amended or succeeded. No portion of such funds may be used for promotional hosting.

(Ord. 109702 § 3, 1981; Ord. 101295 § 8, 1972.)

1. Editor's Note: Ord. 109702 was passed by the City Council on February 17, 1981.

4.72.090 Reports.

The City Comptroller shall annually prepare and provide to the Mayor and the City Council a report regarding expenditures authorized by this chapter.

(Ord. 109702 § 4, 1981; Ord. 101295 § 9, 1972.)

Title 5

REVENUE, FINANCE AND TAXATION

Subtitle I General Regulations

Chapter 5.16

WARRANTS

Sections:

5.16.030 City Treasurer authorized to establish credit for cashing city warrants.

5.16.030 City Treasurer authorized to establish credit for cashing city warrants.

As authorized by Chapter 156, Laws of 1981, Section 37, with the advice of the Debt Management Policy Advisory Committee, the City Treasurer is authorized to establish a line of credit for the city with any qualified public depository for cashing city warrants, to determine the amount of credit extended, to execute written agreements therefor with either a fixed rate of interest adjusted periodically or a fluctuating rate, and to pay interest and other finance or service charges. The total of all lines of credit with all qualified public depositories shall not exceed Two Million Three Hundred Thousand Dollars (\$2,300,000.00). (Ord. 110305 § 1, 1981.)

Subtitle II Taxes

Chapter 5.40

ADMISSION TAX

Sections:

- 5.40.020 Tax levied—Exemptions.**
- 5.40.130 Repealed.**
- 5.40.135 Inspection of records and returns.**

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5.40.020 Tax levied—Exemptions.

A. There is levied and imposed a tax upon everyone without regard to age, who pays an admission charge as defined in Section 5.40.010; provided, that such tax shall not apply to anyone paying an admission charge of Ten Cents (\$0.10) or less or to any activity of any elementary or secondary school as contemplated by RCW 35.21.280, or to an opera, concert, dance recital or like musical entertainment, a play, puppet show or dramatic reading, an exhibition of painting, sculpture, or artistic or historical objects, or to a museum, historic vessel, or science center, when a college or university or nonprofit tax-organization, as defined in Section 5.40.010 and registered under Section 5.40.080, publicly sponsors and performs such activity, and receives the use and benefits of admission charges collected; provided, further, that during 1982 the foregoing exclusion from taxation shall not apply when a guest artist or other person supplies the major portion of the materials on exhibition or of the performance of such activity of the nonprofit tax-exempt organization.

B. The tax here imposed shall be in the amount of five percent on each admission charge or charge for season or series ticket; provided, until January 1, 1983, the tax imposed upon taxable admissions charged by a private, nonprofit organization shall be in the amount of two and one-half percent (2½%) on each admission charge or charge for season or series tickets, for each admission to live entertainment; and thereafter, no tax shall be applied to admissions charged by private, nonprofit organizations. Any fraction of tax one-half cent or more shall result in a tax at the next highest full cent.

C. Amounts paid for admission by season ticket or subscription shall be exempt if the amount which would be charged to the holder or subscriber for a single admission is fifteen cents or less.

D. Anyone having the use of a box or seat permanently or for a specified period, shall pay in addition to the tax required for admission under subsections A and B of this section a tax in the amount of five percent of the price of such box or seat, the same to be collected and remitted in the manner provided in Section 5.40.070 by the person selling such tickets.

(Ord. 110275 § 1, 1981; Ord. 102719 § 2, 1973; Ord. 98403 § 1, 1969; Ord. 91775 § 2, 1963; Ord. 88748 § 1, 1959; Ord. 87103 § 1, 1958; Ord. 72495 § 2, 1943.)

5.40.130 Inspection by certain persons only.
Repealed by Ordinance 109957.

5.40.135 Inspection of records and returns.

As required by the Public Disclosure Act in RCW 42.17.260 and RCW 42.17.310 admissions tax records and returns shall be subject to public inspection and copying, but only to the extent that such disclosure does not violate the personal privacy of any taxpayer, or give unfair competitive disadvantage to the taxpayer in his or her business or occupation. Lists of taxpayers shall not be given, provided or sold for commercial purposes.

(Ord. 109957 § 2, 1981.)

Chapter 5.44

BUSINESS AND OCCUPATION TAX

Sections:

5.44.010 Definitions.

5.44.030 Tax levied.

5.44.035 Surcharge for period from January 1 through December 31, 1982.

5.44.010 Definitions.

A. In construing the provisions of this chapter except when otherwise declared or clearly apparent from the context, the following definitions shall be applied:

1. "Bimonthly period" means a two-month period beginning with the first day of the odd-numbered month and including the last day of the next succeeding month.

2. "Business" includes all activities engaged in with the object of gain, benefit or advantage to the taxpayer or to another person or class, directly or indirectly.

3. "Cash discount" means a deduction from the invoice price of goods or charge for services which is allowed if the bill is paid on or before a specified date.

4. "City" means the City of Seattle.

5. "Commercial use" means the following uses of products by the extractor or manufacturer thereof:

a. Manufacturing of articles, substances or commodities from extracted products;

b. Leasing or renting of extracted or manufactured products;

c. Consigning, shipping or transferring extracted or manufactured products to

another either without consideration or in the performance of contracts;

d. Any other use of products extracted or manufactured on a commercial scale under such rules and regulations as the Director of Licenses and Consumer Affairs shall prescribe.

6. "Comptroller" means the City Comptroller and ex officio City Clerk of the City of Seattle.

7. "Engaging in business" means commencing, conducting or continuing in business and also the exercise of corporate or franchise powers as well as liquidating a business when the liquidators thereof hold themselves out to the public as conducting such business.

8. "Extractor" has the meaning contained in RCW 82.04.100, as now existing or hereafter amended.

9. "Gross income of the business" shall have the meaning contained in RCW 82.04.080, as now existing or hereafter amended.

10. "Gross proceeds of sales" has the meaning contained in RCW 82.04.070, as now existing or hereafter amended.

11. "Manufacturer" means every person who, either directly or by contracting with others for the necessary labor or mechanical services, manufactures for sale or commercial use from his own materials or ingredients any articles, substance or commodities. When the owner of equipment or facilities furnishes, or sells to the customer prior to manufacture, all or a portion of the materials that become a part of the manufactured article, the Director of Licenses and Consumer Affairs shall prescribe equitable rules for determining tax liability.

12. The word "person" or word "company," herein used interchangeably, means any individual, receiver, assignee, trustee in bankruptcy, trust, estate, firm, copartnership, joint venture, club, company, joint-stock company, business trust, corporation, association, society, or any group of individuals acting as a unit, whether mutual, cooperative, fraternal, nonprofit or otherwise, and includes the United States or any instrumentality thereof, provided a valid tax may be levied upon or collected therefrom under the provisions of this chapter.

13. "Sale" includes the exchange of property as well as the sale thereof for money, and also includes conditional sale contracts, leases with option to purchase and any other contract under which possession of the property is given to the purchaser but title is retained by

the vendor as security for the payment of the purchase price. It shall also be construed to include the furnishing of food, drink, or meals for compensation, whether consumed upon the premises or not.

14. "Sale at retail" means every sale of tangible personal property (including articles produced, fabricated, or imprinted) to all persons irrespective of the nature of their business and including, among others, without limiting the scope hereof, persons who install, repair, clean, alter, improve, construct, or decorate real or personal property of or for consumers other than a sale to a person who (i) purchases for the purpose of resale as tangible personal property in the regular course of business without intervening use by such person, or (ii) installs, repairs, cleans, alters, imprints, improves, constructs, or decorates real or personal property of or for consumers, if such tangible personal property becomes an ingredient or component of such real or personal property without intervening use by such person, or (iii) purchases for the purpose of consuming the property purchased in producing for sale a new article of tangible personal property or substance, of which such property becomes an ingredient or component or is a chemical used in processing, when the primary purpose of such chemical is to create a chemical reaction directly through contact with an ingredient of a new article being produced for sale. The term shall include every sale of tangible personal property which is used or consumed or to be used or consumed in the performance of any activity classified as a "sale at retail" even though such property is resold or utilized as provided in (i), (ii), or (iii) above following such use. The term also means every sale of tangible personal property to persons engaged in any business which is taxable under RCW 82.04.280, subsections (2) and (7) and RCW 82.04.290.

a. "Sale at retail" includes the sale of or charge made for tangible personal property consumed and/or for labor and services rendered in respect to the following: (i) the installing, repairing, cleaning, altering, imprinting, or improving of tangible personal property of or for consumers, including charges made for the mere use of facilities in respect thereto, but excluding charges made for the use of coin-operated laundry facilities when such facilities are situated in an apartment house, hotel, motel, rooming house, trailer camp or tourist camp for

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the exclusive use of the tenants thereof, and also excluding sales of laundry service to members by nonprofit associations composed exclusively of nonprofit hospitals, and excluding services rendered in respect to live animals, birds and insects; (ii) the constructing, repairing, decorating, or improving of new or existing buildings or other structures under, upon, or above real property of or for consumers, including the installing or attaching of any article of tangible personal property therein or thereto, whether or not such personal property becomes a part of the realty by virtue of installation, and shall also include the sale of services or charges made for the clearing of land and the moving of earth excepting the mere leveling of land used in commercial farming or agriculture; (iii) the sale of or charge made for labor and services rendered in respect to the cleaning, fumigating, razing or moving of existing buildings or structures, but shall not include the charge made for janitorial services; and for purposes of this section the term "janitorial services" shall mean those cleaning and caretaking services ordinarily performed by commercial janitor service businesses including, but not limited to, wall and window washing, floor cleaning and waxing, and the cleaning in place of rugs, drapes and upholstery. The term "janitorial services" does not include painting, papering, repairing, furnace or septic tank cleaning, snow removal or sandblasting; (iv) the sale of or charge made for labor and services rendered in respect to automobile towing and similar automotive transportation services, but not in respect to those required to report and pay taxes under chapter 82.16 RCW; (v) the sale of and charge made for rental of space not suitable for lodging; (vi) the sale of or charge made for tangible personal property, labor and services to persons taxable under (i), (ii), (iii), (iv), and (v) above when such sales or charges are for property, labor and services which are used or consumed in whole or in part by such persons in the performance of any activity defined as a "sale at retail" even though such property, labor and services may be resold after such use or consumption. Nothing contained in this paragraph shall be construed to modify the first paragraph of this section and nothing contained in the first paragraph of this section shall be construed to modify this paragraph.

b. "Sale at retail" includes the sale of or charge made for personal business or pro-

fessional services, including amounts designated as interest, rents, fees, admission, and other service emoluments however designated, received by persons engaging in the following business activities; (i) amusement and recreation businesses including but not limited to golf, pool, billiards, skating, bowling, ski lifts and tows and others; (ii) abstract, title insurance and escrow businesses; (iii) credit bureau businesses; (iv) automobile parking and storage garage businesses.

c. The term shall also include the renting or leasing of tangible personal property to consumers.

d. The term shall not include the sale of or charge made for labor and services rendered in respect to the building, repairing, or improving of any street, place, road, highway, easement, right-of-way, mass public transportation terminal or parking facility, bridge, tunnel, or trestle which is owned by a municipal corporation or political subdivision of the state or by the United States and which is used or to be used primarily for foot or vehicular traffic including mass transportation vehicles of any kind, nor shall it include sale of feed, seed, fertilizer, and spray materials to persons for the purpose of producing for sale any agricultural product whatsoever, including milk, eggs, wool, fur, meat, honey, or other substances obtained from animals, birds, or insects but only when such production and subsequent sale are exempt from tax under RCW 82.04.330, nor shall it include sales of chemical sprays or washes to persons for the purpose of post-harvest treatment of fruit for the prevention of scald, fungus, mold, or decay.

e. The term shall not include the sale of or charge made for labor and services rendered in respect to the constructing, repairing, decorating, or improving of new or existing buildings or other structures under, upon, or above real property of or for the United States, any instrumentality thereof, or a county or city housing authority created pursuant to Chapter 35.82 RCW, including the installing, or attaching of any article of tangible personal property therein or thereto, whether or not such personal property becomes a part of the realty by virtue of installation. Nor shall the term include the sale of services or charges made for the clearing of land and the moving of earth of or for the United States, and instrumentality thereof, or a county or city housing authority.

f. The term "sale at retail" shall include the providing by any person of telephone equipment, apparatus, or service, other than toll service, of a type that may be provided by persons who are not subject to regulation as telephone companies under Title 80 RCW, and for which a separate charge is made.

15. "Sale at wholesale" has the meaning contained in RCW 82.04.060, as now existing or hereafter amended.

16. "Successor" means any person who through direct or mesne conveyance, purchase or succeed to the business, or portion thereof, or the whole or any part of the stock of goods, wares or merchandise or fixtures or any interest therein of a taxpayer quitting, selling out, exchanging or otherwise disposing of his business. Any person obligated to fulfill the terms of a contract shall be deemed a successor to any contractor defaulting in the performance of any contract as to which such person is a surety or guarantor.

17. "Taxpayer" includes any individual, group of individuals, corporation or association required to have a business license hereunder, or liable for any license fee or tax, or for the collection of any license fee or tax hereunder, or who engages in any business, or who performs any act, for which a license fee or tax is imposed by this chapter.

18. "Tax year" or "taxable year" shall mean either the calendar year or the taxpayer's fiscal year when permission is obtained from the Director of Licenses and Consumer Affairs to use a fiscal year in lieu of the calendar year.

19. "To manufacture" embraces all activities of a commercial nature wherein labor or skill is applied, by hand or machinery, to materials so that as a result thereof a new, different or useful article of tangible personal property or substance of trade or commerce is produced and shall include the production or fabrication of special made or custom made articles.

In addition to the activities set forth in the preceding paragraph the term "to manufacture" includes the producing of articles for sale, or for commercial or industrial use from raw materials or prepared materials by giving such materials new forms, qualities, properties or combinations including, but not limited to, such activities as making, fabricating, processing, refining, mixing, slaughtering, packing, aging, curing, mild curing, preserving, canning, and the

preparing and freezing of fresh fruits and vegetables.

20. "Treasurer" means the Treasurer of the City of Seattle.

21. "Tuition fee" shall be construed to include library, laboratory, health service and other special fees, and amounts charged for room and board by an educational institution when the property or service for which such charges are made is furnished exclusively to the students or faculty of such institution; provided, that the term "educational institution," as used herein, shall be construed to mean only those institutions created or generally accredited as such by the state and offering to students and educational program of a general academic nature, or those institutions which are not operated for profit and which are privately endowed under a deed of trust to offer instruction in trade, industry and agriculture, but not including specialty schools, business colleges, trade schools or similar institutions.

22. "Value proceeding or accruing" means the consideration, whether money, credits, rights or other property expressed in terms of money, actually received or accrued. The term shall be applied, in each case, on a cash receipts or accrual basis according to which method of accounting is regularly employed in keeping the books of the taxpayer. The Director of Licenses and Consumer Affairs may provide by regulation that the value proceeding or accruing from sales on the installment plan under conditional contracts of sale may be reported as of the dates when the payments become due.

B. Words in the singular number shall include the plural, and the plural shall include the singular. Words in one gender shall include all other genders. The definition of a word or phrase in RCW Chapter 82.04 shall apply to the same word or phrase in this ordinance unless its context or definition in this ordinance indicates otherwise.

(Ord. 110261 § 1, 1981; Ord. 109523 § 1, 1980; Ord. 102623 § 1, 1973; Ord. 98817 § 6, 1970; Ord. 88270 § 1, 1959; Ord. 85388 § 1, 1956; Ord. 73335 § 1, 1944; Ord. 72630 §§ 2, 2.1 and 2.2, 1943.)

5.44.030 Tax levied.

There is levied upon and shall be collected from and paid as hereinafter provided by every person on account and for the privilege of engaging in business activities, a license fee or

occupation tax, sometimes herein referred to as the "tax." The tax, except as hereinafter provided, shall be in amounts to be determined by application of rates given against value of products, gross proceeds of sale, or gross income of business, as the case may be, for the three calendar months next preceding the beginning of each quarterly period as follows:

A. Upon every person engaging within this city in business as an extractor; as to such persons the amount of the tax with respect to such business shall be equal to the value of the products extracted for sale or commercial use, multiplied by the rate of 181 one-thousandths of one percent.

The measure of the tax is the value of the products so extracted, regardless of the place of sale or the fact that deliveries may be made to points outside the city.

B. Upon every person engaging within this city in business as a manufacturer; as to such persons the amount of the tax with respect to such business shall be equal to the value of the products manufactured, multiplied by the rate of 181 one-thousandths of one percent.

The measure of the tax is the value of the products so manufactured, regardless of the place of sale or the fact that deliveries may be made to the points outside the city.

C. Upon every person engaging within this city in the business of making sales at wholesale or retail, except persons taxable under subsections (d) and (f) of this section; as to such persons, the amount of tax with respect to such business of making sales at wholesale or retail shall be equal to the gross proceeds of such sales of the business without regard to the place of delivery of articles, commodities, or merchandise sold, multiplied by the rate of 181 one-thousandths of one percent.

D. Upon every person engaging within this city in the business of buying wheat, oats, corn, barley and rye, but not including any manufactured or processed products thereof, and selling the same at wholesale, the tax imposed shall be equal to the gross proceeds derived from such sales multiplied by the rate of 181 ten-thousandths of one percent.

Upon every person engaging within this city in the business of manufacturing wheat into flour; the tax imposed shall be equal to the value of the flour manufactured, multiplied by the rate of 181 ten-thousandths of one percent.

E. Upon every person engaging within this

city in the business of: (1) printing and of publication of newspapers, periodicals or magazines; (2) building, repairing or improving any publicly owned street, place, road, highway, bridge or trestle which is used, or to be used, primarily for foot or vehicular traffic; as to such persons the amount of tax on such business shall be equal to the gross income of the business multiplied by the rate of the 181 one-thousandths of one percent.

F. Upon every person engaging within this city in the business of furnishing lodging and other services by a hotel, rooming house, tourist court, motel, or trailer camp, as distinguished from the renting or leasing of real property, other than persons engaging in the business of furnishing lodging and other services through the following facilities:

1. A hostel, as defined in Chapter 281, Laws of 1977, 1st Ex. Sess., Section 2, RCW 43.51.365, and established by a governmental agency or operated in accordance with rules and regulations of the parks and recreation commission of the State of Washington; and

2. A lodging facility operated by a non-profit charitable, religious or educational organization which is recognized by the United States Internal Revenue Service as exempt from payment of federal income taxes under 26 USC S 501 (c) (3); provided, the occupancy of real property for a continuous period of one month or more shall be presumed to constitute a rental or lease of real property and not a license to use or enjoy the same; as to such persons who operate facilities with sixty rooms or more, the amount of the tax shall be equal to the gross income of the business of furnishing lodging multiplied by the rate of two percent; and as to such persons who operate facilities with fewer than sixty rooms the amount of the tax shall be equal to the gross income of the business of furnishing lodging multiplied by the rate of five-tenths of one percent; provided, that effective January 1, 1983, as to all such persons, the amount of tax shall be equal to the gross income of the business multiplied by the rate contained in subsection C of this section upon persons engaging in the business of making sales at retail. The phrase "gross income of the business of furnishing lodging" includes the proceeds of room rentals, room service charges and other related income but excludes the gross income of activities or operations, engaged in the making of sales at retail or of providing personal or

professional services which are taxable under subsections C and G respectively of this section.

G. Upon every other person engaging within this city in any business activity other than or in addition to those enumerated in subsections A, B, C, D, E and F above, including, subject to and in accordance with the definitions, deductions and exemptions set forth in RCW Chapter 82.04 insofar as the same may be applicable, national banks, state banks, trust companies, mutual savings banks, building and loan associations, savings and loan associations, loan companies, and other banking, loan, security or financial institutions; as to such persons the amount of tax on account of such activities shall be equal to the gross income of the business multiplied by the rate of 349 one-thousandths of one percent. This subsection includes, among others, and without limiting the scope hereof (whether or not title to material used in the performance of such business passes to another by accession, confusion or other than by outright sale), persons engaged in the business of rendering any type of service which does not constitute a sale at retail or a sale at wholesale. (Ord. 110261 § 2, 1981: Ord. 109523 § 2, 1980: Ord. 106013 § 1, 1976: Ord. 105139 § 1, 1975: Ord. 104235 § 1, 1975: Ord. 104059 § 1, 1974: Ord. 101033 § 1, 1972: Ord. 100946 § 1, 1972: Ord. 98817 § 1, 1970: Ord. 93360 § 1, 1964: Ord. 88270 § 2, 1959: Ord. 73335 § 2, 1944: Ord. 72630 § 3, 1943.)

5.44.035 Surcharge for period from January 1 through December 31, 1982.

In addition to the taxes levied under Section 5.44.030 of this chapter, there is hereby levied upon and shall be collected from and paid as hereinafter provided by every person on account and for the privilege of engaging in business activities, during the period January 1, 1982 through December 31, 1982, an additional license fee or occupation tax sometimes herein referred to as a "surcharge." The surcharge, except as hereinafter provided, shall be in amounts to be determined by application of rates given against value of products, gross proceeds of sale, or gross income of business, as the case may be, for the three calendar months next preceding the beginning of each quarterly period as follows:

A. Upon every person engaging within this city in business as an extractor; as to such persons the amount of the tax with respect to

such business shall be equal to the value of the products extracted for sale or commercial use, multiplied by the rate of 28 one-thousandths of one percent.

The measure of the tax is the value of the products so extracted, regardless of the place of sale or the fact that deliveries may be made to points outside the city.

B. Upon every person engaging within this city in business as a manufacturer; as to such persons the amount of the tax with respect to such business shall be equal to the value of the products manufactured, multiplied by the rate of 28 one-thousandths of one percent.

The measure of the tax is the value of the products so manufactured, regardless of the place of sale or the fact that deliveries may be made to points outside the city.

C. Upon every person engaging within this city in the business of making sales at wholesale or retail, except persons taxable under subsections D and F of Section 5.44.030, the amount of tax with respect to such business of making sales at wholesale or retail shall be equal to the gross proceeds of such sales of the business without regard to the place of delivery of articles, commodities, or merchandise sold, multiplied by the rate of 28 one-thousandths of one percent.

D. Upon every person engaging within this city in the business of buying wheat, oats, corn, barley and rye, but not including any manufactured or processed products thereof, and selling the same at wholesale, the tax imposed shall be equal to the gross proceeds derived from such sales multiplied by the rate of 28 ten-thousandths of one percent.

E. Upon every person engaging within this city in the business of manufacturing wheat into flour; the tax imposed shall be equal to the value of the flour manufactured, multiplied by the rate of 28 ten-thousandths of one percent.

F. Upon every person engaging within this city in the business of: (1) printing and of publication of newspapers, periodicals or magazines; (2) building, repairing or improving any publicly owned street, place, road, highway, bridge or trestle which is used, or to be used, primarily for foot or vehicular traffic; as to such persons the amount of tax on such business shall be equal to the gross income of the business multiplied by the rate of 28 one-thousandths of one percent.

G. Upon every other person engaging within this city in any business activity other than or in

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addition to those enumerated in subsections A, B, C, D, E and F of Section 5.44.030 including, subject to and in accordance with the definitions, deductions and exemptions set forth in RCW Chapter 82.04 insofar as the same may be applicable, national banks, state banks, trust companies, mutual savings banks, building and loan associations, savings and loan associations, loan companies, and other banking, loan, security or financial institutions; as to such persons the amount of tax on account of such activities shall be equal to the gross income of the business multiplied by the rate of 53 one-thousandths of one percent. This subsection includes, among others, and without limiting the scope hereof (whether or not title to material used in the performance of such business passes to another by accession, confusion or other than by outright sale), persons engaged in the business of rendering any type of service which does not constitute a sale at retail or a sale at wholesale. (Ord. 110261 § 3, 1981.)

Chapter 5.48

BUSINESS TAX – UTILITIES

Sections:

- 5.48.020 Definitions.
- 5.48.050 Occupations subject to tax—Amount.

5.48.020 Definitions.

In construing the provisions of this chapter save when otherwise plainly declared or clearly apparent from the context, the following definitions shall be applied:

A. "Gross income" means the value proceeding or accruing from the sale of tangible property or service, and receipts, (including all sums earned or charged, whether received or not) by reason of the investment of capital in the business engaged in, including rentals, royalties, fees or other emoluments, however designated (excluding receipts or proceeds from the use or sale of real property or any interest therein, and proceeds from the sale of notes, bonds, mortgages, or other evidences of indebtedness, or stocks and the like) and without any deduction on account of the cost of the property sold, the cost of materials used, labor costs, interest or discount paid, or any expense whatsoever, and without any deduction on account of losses.

B. "Person or persons" means persons of either sex, firms, copartnerships, corporations and other associations of natural persons, whether acting by themselves or by servants, agents or employees.

C. "Taxpayer" means any person liable to the license fee or tax imposed by this chapter.

D. "Tax year" or "taxable year" means the year commencing March 1st and ending on the last day of February of the following year, or, in lieu thereof, the taxpayer's fiscal year when permission is obtained from the Director of Licenses and Consumer Affairs to use the same as the tax period.

E. "Telephone business" means the business of providing access to a local telephone network, local telephone network switching service, toll service, coin telephone services, telephonic, video, data, or similar communication, or transmission for hire, via a local telephone network, toll line or channel, or similar communication or transmission system. The term includes cooperative or farmer line telephone companies or associations operating exchanges. "Telephone business" does not include the provision of competitive telephone service, nor the provision of cable television service.

F. "Competitive telephone service" means the providing by any person of telephone equipment, apparatus, directory advertising and lease of telephone street directories, and service other than toll service, of a type which may be provided by persons not subject to regulation as telephone companies under Title 80 RCW, and for which a separate charge is made.

(Ord. 110274 § 1, 1981; Ord. 102620 § 1, 1973; Ord. 62662 § 2, 1932.)

5.48.050 Occupations subject to tax—Amount.

There are levied upon, and shall be collected from everyone, including the City of Seattle, on account of certain business activities engaged in or carried on, annual license fees or occupation taxes in the amount to be determined by the application of rates given against gross income as follows:

A. Upon everyone engaged in or carrying on a telegraph business, a fee or tax equal to nine percent of the total gross income from such business in the city; provided, that the minimum fee or tax shall not be less than Fifty Dollars (\$50.00) per tax year.

B. Upon everyone engaged in or carrying on a telephone business, a fee or tax equal to eleven percent of the total gross income from such

business in the city; provided, that the minimum fee or tax shall not be less than Fifty Dollars (\$50.00) per tax year.

C. Upon everyone engaged in or carrying on the business of selling or furnishing gas for hire, a fee or tax equal to nine percent of the total gross income from such business in the city; provided, that the minimum fee or tax shall not be less than One Thousand Dollars (\$1,000.00) per tax year.

D. Upon everyone, including the City of Seattle, engaged in or carrying on the business of selling or furnishing water for hire, a fee or tax equal to nine percent of the total gross income from such business in the city; provided that the minimum fee or tax shall not be less than One Thousand Dollars (\$1,000.00) per tax year; and provided further that as to the City of Seattle in the conduct of its municipal water utility, such tax shall be applicable to the business of such utility done without, as well as within the city.

E. Upon everyone, including the City of Seattle, engaged in or carrying on the business of selling or furnishing electric light and power, a fee or tax equal to nine percent of the total gross income from such business in the city; provided, that the minimum fee or tax shall not be less than Two Hundred Fifty Dollars (\$250.00) per tax year; provided, that the tax liability imposed under this section shall not apply to the City of Seattle for that portion of the gross income derived by the imposition of the purchased power surcharge imposed upon the rates for the use of electric light and power pursuant to Section 1 of Ordinance 106481.¹

F. Upon everyone conducting or engaged in the business of supplying steam heat or power to the public for hire, a fee or tax equal to eight percent of the total gross income from such business in the city; provided, that the minimum fee or tax shall not be less than Ten Dollars (\$10.00) per tax year.

G. Upon everyone engaged in the business of operating or conducting a fire alarm system, distinct telegraph or burglary and police alarm system for hire, a fee or tax equal to nine percent of the total gross income from such business in the city; provided, that the minimum fee or tax shall not be less than One Hundred Dollars (\$100.00) per tax year.

H. Upon the City of Seattle in respect to the conduct, maintenance and operation of its municipal sewerage system as a public utility under

ordinance of said city, a fee or tax equal to nine percent of the total gross income from the sewerage charges provided for and collected by the city under such ordinance.

I. Upon everyone, including the City of Seattle, engaged in or carrying on the business of the collection or disposal of garbage, rubbish, trash and other solid waste, a fee or tax equal to nine percent of the total gross income from the business, less income derived from recycling activities and less income the City of Seattle derived from collecting or disposing of residential garbage and other solid waste, which shall be taxed under SMC 5.44.

J. Upon everyone engaged in the business of operating or conducting a cable television system (CATV), a fee or tax equal to six percent of the total gross income from gross subscriber revenues. For purposes of this ordinance, "gross subscriber revenues" means and includes those revenues derived from the supplying of subscription service that is installation fees, disconnect and reconnect fees, fees for regular cable benefits including the transmission of broadcast signals and access and origination channels and per program or per channel charges; it does not include leased channel revenue, advertising revenues, or any other income derived from the system.

(Ord. 110274 § 2, 1981; Ord. 108886 § 1, 1980; Ord. 108639 § 1, 1979; Ord. 106526 § 1, 1977; Ord. 106088 § 1, 1976; Ord. 104357 § 1, 1976; Ord. 104434 § 1, 1975; Ord. 104357 § 1, 1975; Ord. 104033 § 1, 1974; Ord. 98423 § 2, 1969; Ord. 97288 § 1, 1968; Ord. 94116 § 1, 1965; Ord. 90511 § 1, 1961; Ord. 87623 § 1, 1958; Ord. 85885 § 1, 1957; Ord. 84414 § 1, 1955; Ord. 62662 § 5, 1932.)

1. Editor's Note: Ordinance 106481 effected a 1977-only surcharge; which expired November 30, 1977.

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Subtitle III Funds

Chapter 5.76

TABLE OF FUNDS

The following table provides the Code user with a list of funds established by the city of Seattle and the numbers of the ordinances creating and amending those funds. When the text of an ordinance has been codified, the applicable section or chapter number appears in parentheses following in the name of the fund.

Fund	Ord. No.
Abatement Revolving Fund	.90578
Administrative Services Fund	.109129
Antirecessionary Grant Fund	.105962
Arterial City Street Fund	.90497, 107296
Arterial Development Fund	.97053
Cherry Hill Fund, Program No. Wash. N-5	.99155
City-County Health Fund (See § 3.30.020)	.105143, 105144, 108675, 109517
Community Development Operating Fund	.99644
Comprehensive Planning Assistance Fund	.101637, 103726, 103786, 104523
Consolidated Local Improvement District No. 1	
Bond Redemption Fund	.108419
Construction and Land Use Fund	.109124
Contingent Fund (See Charter Art. VIII § 10)	Charter
Contingent Fund A	.18132, 45599, 96790, 99585
Contingent Fund B	.8260, 88537, 96234
Contingent Fund D	.93614
Cumulative Reserve Fund	.83101, 108549
Economic Development Grant Fund	.106869
Employees Retirement Fund (See § 43.36.020)	.78444
Engineering Department Operating Fund	.89913
Entrepreneurial Assistance Program Fund	.101533
FACE Programs Escrow Fund	.100628
Federal Shared Revenue Fund	.101742
Firemen's Pension Fund	.98956
General Fund	.106960
Election Campaign Account (See § 2.04.460)	.106653, 107772, 108130
Refund Account	.106058, 106295, 106966, 108434, 109133
General Donations and Gift Trust Fund	.88046
Animal Population Control Clinic Account	.101212
Aquarium Donations Account	.107599
Arboretum Teahouse Reconstruction Account	.102180
Burke-Gilman Trail Hiking and Biking Fund Account	.103434
Cardiopulmonary Resuscitation Training Account (See § 3.16.140)	.100336
Christopher Columbus Commemorative Sculpture Account	.105013
Civic Arts Account	.96845
Arts Newsletter Subaccount	.103429
Ballard Avenue Project, Miro FitzGerald Mosaic Subaccount	.107585
Franceska Ballinger Memorial Subaccount	.94181

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5.76 REVENUE, FINANCE AND TAXATION

Fund	Ord. No.
Doris Chase Sculpture Subaccount	97366
Committee of 33 Subaccount	97366
Jan Evans Sculpture Subaccount	107437
Greening Sculpture: Gasworks Park Subaccount	105638
Michael Heizer Sculpture Subaccount	105840
Noguchi Sculpture Subaccount	96348
Office of Urban Conservation Subaccount	104615
Westlake Square Fountain Subaccount	94283
Division on Aging Senior Opportunities Gifts and Donations Account	105566
Elderly Activities Account	103416
Help the Animals Account	108357
Korean and Vietnam Casualties Memorial Account	103140, 103597
K-9 Unit Gifts Account	106656
Medic I Program Account	102770
Mrs. Betty Wile Levy Medical Aid Unit Memorial Account	108395
Nutcracker Northwest Account	100562
Police Officer of the Year Award Account	102977
PONCHO Display Case Account	103077
Seattle Arts Festival Account	101347
Seattle Center Gifts Account	106102
Summer Youth Activities Account	97902
Tony Smith Sculpture Account	103334
General Fund (See Charter Art. VIII § 15)	Charter
Group Term Life Insurance Fund (See § 4.48.040)	95466
Health Care Fund (See §§ 4.56.040, 4.60.040)	83834, 100862
Housing and Abatement Revolving Fund (See § 22.202.090)	106319
Housing and Community Development Revenue Sharing Fund	104195
LID Subaccount	107071
Stevens Neighborhood Strategy Area Revolving Development Account	108066
Urban Renewal Close Out Subaccount	106797
Housing Rehabilitation Holding Fund	103703
Housing Replacement Fund (See § 22.210.150)	109220
Human Resources Operating Fund	103014
Indian Federal Integrated Grant Project Fund	102358
Industrial Insurance Fund (See § 4.44.060)	101715
Judgment/Claims Fund (See § 5.24.010)	108657
Library Fund (See Charter Art. XII § 1)	Charter
Light Fund	96529
Local Improvement Guaranty Fund (See Chapter 20.08)	62364, 70894, 102560
Metro Transit Payroll Fund	101734
Minimum Maintenance Historic Building Revolving Fund (See § 25.28.260)	107323
Model City Fund	96839, 98123, 98770
Municipal Arts Fund (See § 20.32.050)	102210, 105389
Lloyd Hamrol Sculpture Subaccount	108113
Municipal Light and Power Bond Reserve Fund	71917, 92935
NDP Expenditures Fund, Program No. Wash. A-2	98876
Northwest Leschi Rehabilitation Escrow Fund, Program No. Wash. A-2	98876
Officers and Employees Claim Fund	104526, 105637
Park Acquisition and Development Fund	97059
Aquarium Donations Account	107600
Conservatory Donations Account	106963

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Fund	Ord No.
Park and Recreation Fund (See Charter Art. XI § 3)	Charter
Personnel Services Operating Fund	102847
Pike Place Project Rehabilitation Escrow Fund, Project No. Wash. R-17	104811
Project Temporary Loan Repayment Fund, Project No. Wash. R-13	98417
Rapid Transit Study Fund	96366
Salary Fund	107949
Seattle Arts Commission Operating Funds (See § 3.56.050)	99982
Seattle Center Fund	92479, 94767
Seattle Design Commission Operating Fund (See § 3.58.090)	96897
Seattle Fire District No. 5 Fund	84046, 106012
Seattle Municipal Water System 1981 Construction Fund	110208
Seattle Sewerage Revenue Bond Reserve Fund	87670
Seattle Water Revenue Bond Reserve Fund	87220, 91667
Sewer Fund (See § 21.28.280)	84390, 91208
Solid Waste Fund (See § 21.40.130)	99322, 104455
Streetcar Fund	107831
Survey and Planning Fund, Wash. R-5	93291
Survey and Planning Fund, Wash. R-13	93291
Training Operating Fund	101694
Treasurer's Clearing Fund	103415, 106058
Treasurer's Office Operating Fund	91675
Unemployment Insurance Fund (See § 4.40.020)	104083, 107063
Urban Renewal Operating Fund	91953
Utility Clearing Fund	92358
Vanpool Fund	108614, 108807
Voucher Fund	107948
Waterway Operation and Maintenance Fund (See § 16.08.050)	87983, 100171

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