

ORDINANCE NO. 189

AN ORDINANCE Relating to business and occupation tax, amending Sections 8, 10 and 12 of Ordinance No. 24 and Ordinance No. 168.

THE CITY COUNCIL OF THE CITY OF BELLEVUE DO ORDAIN AS FOLLOWS:

Section 1. Section 8 of Ordinance No. 24, as amended by Section 4 of Ordinance No. 168, is amended so that subsection (q) thereof provides as follows:

"(q) Any person engaging in any one or more business activities whose value of products, gross proceeds of sales, or gross income of business is less than Four Hundred Dollars for a bi-monthly period. Any person claiming exemption under the provisions of this subsection may be required to file returns even though no tax be due."

Section 2. Section 10 of Ordinance No. 24 is amended to provide as follows:

"Section 10. Whenever a person engages in one or more business activities and the combined measures of tax applicable to such business or businesses equals or exceeds Four Hundred Dollars but is not more than Eight Thousand Dollars, in a bi-monthly period, he shall pay a minimum tax of Four Dollars for such bi-monthly period."

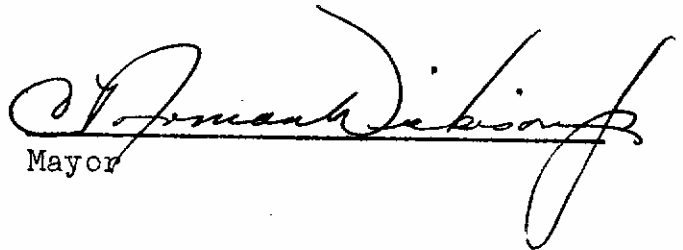
Section 3. Section 12 of said Ordinance No. 24 as amended by Section 6 of Ordinance No. 168, is amended to provide as follows:

"Section 12. Bi-monthly payments of business license fee.
The license fee or tax imposed by this ordinance, except the One Dollar (\$1.00) required to accompany the application for the license, shall be due and payable in bi-monthly installments, and remittance therefor shall be made on or before the thirtieth day of the month next succeeding the end of the bi-monthly period in which tax is accrued. The remittance shall be made as hereinafter provided and shall be accompanied by a return on a form to be provided and prescribed by the Clerk. To the return the taxpayer shall be required to swear or affirm that the information therein given is full and true and that the taxpayer knows the same to be so, except that the taxpayer may omit details as to amounts of business in those cases where the minimum tax only is due or where no tax accrues by virtue of the exemptions contained in (q) Section 8, supra.

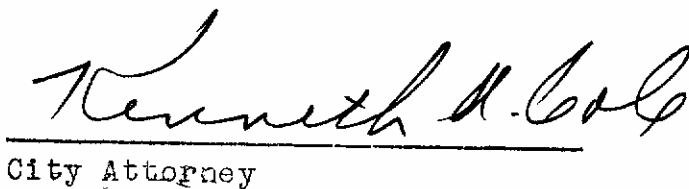
Whenever a taxpayer commences to engage in business during any bi-monthly period, his first return and the license fee or tax shall be based upon and cover the portion of the bi-monthly period during which he is engaged in business. A taxpayer who reasonably anticipates that his bi-monthly gross income will not exceed Eight Thousand Dollars, may on or by February 1 of each year, pay in advance an estimated annual tax of Twenty-Four Dollars. If the advance annual payment is made the taxpayer must file a summary report on or before the last day of January of the succeeding year covering the gross receipts for the preceding calendar year and pay such additional tax, if any, which may have accrued for any period in which the gross income on any bi-monthly period exceeded Eight Thousand Dollars."

Section 4. This ordinance shall take effect and be in force five (5) days after its passage, approval and legal publication.

PASSED by the City Council on this 12th day of March, 1957, and signed in authentication thereof this 12th day of March, 1957.


Mayor

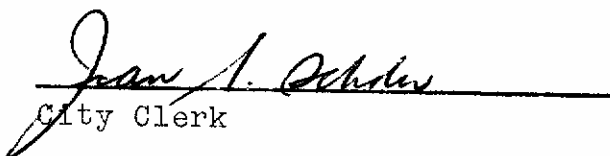
Approved as to form:


City Attorney

(SEAL)

FILED
CITY OF BELLEVUE
DATE March 13, 1957
CITY CLERK Jean L. Schuler

Attest:


City Clerk

Date of Publication:

March 21, 1957, 1957.