

ORDINANCE NO. 24

AN ORDINANCE relating to and providing for a license or occupational tax upon certain businesses, occupations, pursuits and privileges; defining offenses and prescribing penalties.

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

Section 1. Exercise of Revenue License Power. The provisions of this ordinance shall be deemed an exercise of the power of the City of Bellevue to license for revenue.

Section 2. Definitions. In construing the provisions of this ordinance, save when otherwise declared or clearly apparent from the context, the following definitions shall be applied:

(a) The term "tax year" or "taxable year" shall mean either the calendar year or the taxpayer's fiscal year when permission is obtained from the Clerk to use a fiscal year in lieu of the calendar year.

(b) 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, non-profit 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 ordinance.

(c) The word "sale" includes the exchange of property as well as the sale thereof for money; and also includes conditional sales 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.

(d) The term "gross proceeds of sales" means the value proceeding or accruing from the sale of tangible personal property and for services rendered without any deduction on account of the cost of property sold, the cost of materials used, labor costs, interest, discount paid, delivery costs, taxes, or any other expense whatsoever paid or accrued and without any deduction on account of losses.

(e) The term "gross income of the business" means the value proceeding or accruing by reason of the transaction of the business engaged in and includes gross proceeds of sales, compensation for the rendition of services, gains realized from trading in stocks, bonds or other evidences of indebtedness, interest, discount, rents, royalties, fees, commissions, dividends and other emoluments however designated, all without any deduction on account of the cost of tangible property sold, the cost of materials used, labor costs, interest, discount, delivery costs, taxes or any other expense whatsoever paid or accrued and without any deduction on account of losses.

(f) The term "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 Clerk 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.

(g) The word "extractor" means every person who, from his own land or from the land of another under a right or license granted by lease or contract, either directly or by contracting with others for the necessary labor or mechanical services, for sale or commercial use, mines, quarries, takes or produces coal, oil, natural gas, ore, stone, sand, gravel, clay, mineral or other natural resource product or fells, cuts or takes timber or other natural products, or takes, cultivates, or raises fish, shell fish or other sea or inland water foods or products, but does not include persons performing under contract the necessary labor or mechanical services for others.

(h) The word "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, substances 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 or whole of the manufactured article, the Clerk shall prescribe equitable rules for determining tax liability.

(i) The term "to manufacture" embraces all the 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.

(j) The term "commercial use" means the following uses of products by the extractor or manufacturer thereof:

1. Manufacturing of articles, substances or commodities from extracted products;
2. Leasing or renting of extracted or manufactured products;
3. Consigning, shipping or transferring extracted or manufactured products to another either without consideration or in the performance of contracts;
4. Any other use of products extracted or manufactured on a commercial scale under such rules and regulations as the Clerk shall prescribe.

(k) The word "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.

(l) The term "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.

(m) The term "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.

(n) The term "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 an 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.

(o) The word "successor" means any person who shall, 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 surety or guarantor.

(p) The word "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 ordinance.

(q) 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.

(r) "Bi-monthly period" shall mean a two-month period beginning the first day of the odd-numbered month and including the last day of the next succeeding month.

(s) The word "Clerk" shall mean the City Clerk of the City of Bellevue.

(t) The word "Treasurer" shall mean the Treasurer of the City of Bellevue.

(u) The word "City" shall mean the City of Bellevue.

Section 3. Enumeration of persons subject to tax--amount.  
On and after the first day of July, 1953, if this ordinance is then in effect, otherwise on and after the effective date of this ordinance, 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, a license

fee or occupation tax, sometimes herein referred to as the "tax," 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 two calendar months next preceding the beginning of each bi-monthly 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 one-twentieth of one per cent;

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 one-twentieth of one per cent.

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 Sub-section (d) of this section, as to such persons, the amount of tax with respect to such business 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 one-twentieth of one per cent.

(d) Upon every person engaging within this City in the business of buying wheat, oats, corn and barley, but not including any manufactured or processed products thereof, and selling the same at wholesale; the tax herein imposed shall be equal to the gross proceeds derived from such sales multiplied by the rate of one one-hundredth of one per cent.

(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 one-twentieth of one per cent.

(f) Upon every person engaging within this City in any business activity other than or in addition to those enumerated in Sub-sections (a), (b), (c), (d) and (e) above; 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 one-twentieth of one per cent. This sub-section 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.

Section 4. Taxable as to each activity. Every person engaging in activities which are within the purview of the provisions of two or more paragraphs designated (a), (b), (c), (d), (e) and (f) of Section 3 of this ordinance, shall be taxable under each applicable paragraph; Provided, that persons taxable under Paragraph (c) of said section on products sold within the city for delivery within the State of Washington shall not be taxable under Paragraphs (a) or (b) thereof with respect to extracting or manufacturing of such products so sold, and that persons taxable under Paragraph (b) thereof shall not be taxable under Paragraph (a) thereof with respect to extracting the ingredients of the product so manufactured.

Section 5. Determination of Values. The value of products extracted or manufactured shall be determined by the gross proceeds derived from the sale thereof, whether such sale is at wholesale or at retail, except:

(a) Where such products are extracted or manufactured for commercial use;

(b) Where such products are shipped, transported or transferred out of the City, or to another person, without prior sale or are sold under circumstances such that the gross proceeds from the sale are not indicative of the true value of the subject-matter of the sale.

In the above cases the value shall correspond as nearly as possible to the gross proceeds from sales in this City of similar products of like quality and character, and in similar quantities by other taxpayers. The Clerk shall prescribe uniform and equitable rules for the purpose of ascertaining such values.

Section 6. Persons engaged in the business of rendering services both within and without the city, or partially within and partially without the city, and maintaining an office or place of business within the city and not elsewhere, shall be taxable on the gross income from the business without regard to the place where the services are rendered; and such persons having an office or place of business inside the city and also elsewhere shall, for the purpose of computing tax liability under this ordinance, apportion to the city that portion of his gross income which is derived from services rendered within the city. Where such apportionment cannot be made by separate accounting methods, the taxpayer shall apportion to the city that portion of his total income which the cost of doing business within the city bears to the total cost of doing business within and without the city.

Persons maintaining an office, plant, warehouse or other business establishment which is partly within and partly outside of the city, shall be taxable on the value of products, gross proceeds of sales, or gross income of the business attributable to business within the city, ascertained either (1) by a segregation of business within and business outside the city, shown and supported by separate accounting records, or (2) if such segregation cannot be practicably made, by an apportionment to the city of that part of the total value of products, gross proceeds of sales, or gross income of the business derived from business both within and outside the city (aa) in the proportion that the cost of doing business within the city bears to the cost of doing business both within and outside of the city, or (bb) when the use of such apportionment factor is impractical or inequitable, by a fair and equitable apportionment of such values, proceeds, or income between business

within the city and business outside of the city upon such basis, comparable in character to that prescribed in (aa) above, as shall be agreed upon by the Clerk and the taxpayer after consideration of the facts.

Section 7. Sales by consignee, bailee, factor or auctioneer. Every consignee, bailee, factor or auctioneer having either actual or constructive possession of tangible personal property, or having possession of the documents of title thereto, with power to sell such tangible personal property in his or its own name and actually so selling, shall be deemed the seller of such tangible personal property within the meaning of this ordinance; and further, the consignor, bailor, principal or owner shall be deemed a seller of such property to the consignee, bailee, factor or auctioneer.

The burden shall be upon the taxpayer in every case to establish the fact that such taxpayer is not engaged in the business of selling tangible personal property but is acting merely as broker or agent in promoting sales for a principal; such claim will be allowed only when the taxpayer's account records are kept in such manner as the Clerk shall by general regulation provide.

Section 8. The provisions of this ordinance shall not apply to:

(a) Any person in respect to a business activity with respect to which tax liability is specifically imposed under the provisions of Ordinance No. 6, as amended.

(b) Any person in respect to insurance business upon which a tax based on gross premiums is paid to the State of Washington; Provided, however, That the provisions of this sub-section shall not exempt any person engaging in the business of representing any insurance company, whether as general or local agent or acting as broker for such companies; and provided further, that the provisions of this sub-section shall not exempt any bonding company from tax with respect to gross income derived from the completion of any contract as to which it is a surety, or as to any liability as successor to the liability of the defaulting contractor.

(c) Any fruits, vegetables, berries, butter, eggs, fish, milk, poultry, meats or any farm products or edibles raised, caught, produced or manufactured within the State of Washington and sold by the farmer or gardener raising, catching, producing or manufacturing the same.

(d) Any person in respect to the business of conducting boxing contests and sparring and/or wrestling matches and exhibitions for the conduct of which a license must be secured from the State Athletic Commission.

(e) Any person in respect to the business of conducting race meets for the conduct of which a license must be secured from the State Horse Racing Commission.

(f) Any person in respect to his employment in the capacity of an employée or servant as distinguished from that of an independent contractor.

(g) Fraternal benefit societies, as defined in Rem. Rev. Stat., Section 7259; fraternal fire insurance associations, as described in sub-division third of Rem. Rev. Stat., Section 7131, and beneficiary corporations or societies organized under and existing

by virtue of Rem. Rev. Stat., Sections 3872 and 3883, inclusive, if such corporations or societies provide in their by-laws for the payment of death benefits as set forth in Rem. Rev. Stat., Section 3879.

(h) The gross income received by the United States or any instrumentality thereof, by the State of Washington, or any municipal subdivision thereof, or by any religious society, association or corporation, through the operation of any hospital, clinic, resort or other institution devoted exclusively to the care or healing of human beings: Provided, That no exemption is granted where the income therefrom inures to the benefit of any physician, surgeon, stockholder or individual by virtue of ownership or control of such hospital, clinic, resort or other institution.

(i) Amounts derived from the lease, rental or sale of real estate; Provided, however, That nothing herein shall be construed to allow a deduction of amounts derived from engaging in any business wherein a mere license to use or enjoy real property is granted, or to allow a deduction of amounts received as commissions from the sale or rental of real estate.

(j) National banks, state banks, trust companies, mutual savings banks, building and loan and savings and loan associations with respect to their banking business, trust business or savings and loan business but not with respect to engaging in any other business taxable hereunder, even though such other business be conducted primarily for the purpose of liquidating the assets thereof.

(k) The business of manufacturing, selling or distributing motor vehicle fuel, as that term is defined in Chapter 58, Laws of 1933, as amended.

(l) Liquor as defined by State law (Sec. 7306-3, Rem. Rev. Stat).

Section 9. Deductions allowed in computing license fees.  
In computing the license fee or tax there may be deducted from the measure of tax the following items:

(a) Amounts derived by persons, other than those engaging in banking, loan, security or other financial business, from investments or the use of money as such.

(b) Amounts derived from bona fide initiation fees, dues, contributions, donations, tuition fees and endowment funds. The provisions of this paragraph shall not be construed to exempt any persons, association or society from tax liability upon selling tangible personal property or upon providing facilities or services for which a special charge is made to members or others: Provided, That dues which are for, or graduated upon, the amount of service rendered by the recipient thereof are not permitted as a deduction hereunder.

(c) The amount of cash discount actually taken by the purchaser. This deduction is not allowed in arriving at the taxable amount under the extractive and/or manufacturing classifications with respect to articles produced or manufactured, the reported values of which, for the purpose of this tax, have been computed according to the provisions of Section 5 hereof.

(d) The amount of credit losses actually sustained by taxpayers whose regular books of account are kept upon an accrual basis.

(e) Amounts derived from business which the City is prohibited from taxing under the constitution or laws of the State or the constitution or laws of the United States, and any amounts collected by the taxpayer as an excise tax. ✓

Section 10. Whenever a person engages in one or more business activities wherein the tax determined by application of the rates provided in Sections 3 and 4 above is less than \$4.00 for a bi-monthly period, such taxpayer shall pay a minimum tax of \$4.00 for each of said bi-monthly periods and accompany such payment with a bi-monthly return.

Section 11. Business license required. On and after the effective date of this ordinance, no person, whether subject to the payment of a tax or not, shall engage in any business or activity in the City of Bellevue for which a license fee or tax is imposed by this ordinance without having first obtained and being the holder of a valid and subsisting license so to do, to be known as a "Business License," issued under the provisions of this ordinance, as hereinafter provided, and without paying the license fee or tax imposed by this ordinance. The fee or tax for the "Business License" shall be the license fee or tax imposed by this ordinance, and in addition the sum of One Dollar (\$1.00), as a license fee which shall accompany the application for the license. Such license shall expire at the end of the calendar year in which it is issued, and a new license shall be required for each calendar year: PROVIDED, THAT ANY SUCH LICENSE MAY BE RENEWED FROM YEAR TO YEAR UPON APPLICATION WITHOUT THE PAYMENT OF SUCH ONE DOLLAR (\$1.00) LICENSE FEE. Applications for the license shall be made to and issued by the Clerk on forms provided by the Clerk.

Said license shall be personal and non-transferrable. In case business is transacted at two or more separate places by one taxpayer, a separate license for each place at which business is transacted with the public shall be required, but for such additional licenses no additional One Dollar (\$1.00) fee shall be required. Each license shall be numbered, shall show the name, place, and character of business of the taxpayer, such other information as the Clerk shall deem necessary, and shall at all times be conspicuously posted in the place of business for which it is issued. Where a place of business of the taxpayer is changed, the taxpayer shall return to the Clerk the license and new license shall be issued for the new place of business free of charge.

No person to whom a license has been issued pursuant to this ordinance shall suffer or allow any other person for whom a separate license is required to operate under or display his license; nor shall such other person operate under or display such license.

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 fifteenth day of the month next succeeding the end of the bi-monthly period in which the tax 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.



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.

First payments and returns under this ordinance shall be made on or before September 15, 1953.

Section 13. Payment of license fees. The license fee or tax payable hereunder shall at the time the return is required to be filed hereunder be paid to the City Treasurer by bank draft, certified check, cashier's check, personal check or money order, or in cash. If payment is made by draft or check, the tax or fee shall not be deemed paid unless the check or draft is honored in the usual course of business; nor shall the acceptance of any sum by the Treasurer be an acquittance or discharge of the tax or fee due unless the amount of the payment is in the full and actual amount due. The return shall first be presented to the City Treasurer, who shall endorse thereon the date and amount of the payment received by him and thereupon file the return with the Clerk.

The Clerk is authorized, but not required, to mail to taxpayers forms for applications for license and forms for returns, but failure of the taxpayer to receive any such forms shall not excuse the taxpayer from making application for and securing the license required, making returns, and payment of the license fee or tax, when and as due hereunder.

Section 14. It shall be the duty of every person liable for the payment of any fee or tax imposed by this ordinance to keep and preserve for the period of five years such books and records as will accurately reflect the amount of his gross income, gross proceeds of sale or value of products, as the case may be, and from which can be determined the amount of any fee or tax for which he may be liable under the provisions of this ordinance; and all books, records, invoices, inventories and stocks of goods, wares and merchandise shall be open for examination at all reasonable times by the Clerk or his duly authorized agent.

Section 15. Final payment public work contract--license fees to be paid first. The Clerk shall, before issuing any warrant making final payment to any person performing any public work contract for the City, require such person to pay in full all license fees or taxes due under the ordinance from such person on account of such contract, or otherwise.

Section 16. Extension of time for filing returns--penalties. The Clerk for good cause shown may extend the time for making and filing any return as required under this ordinance and may grant such reasonable additional time within which to file such returns as he may deem proper; Provided, That any extensions in excess of thirty (30) days shall be conditioned upon payment of interest of one-half ( $\frac{1}{2}$ ) of one (1) per cent for each thirty (30) days or portion thereof on the amount of the tax from the date upon which said tax became due.

If payment of any tax is not received within ten (10) days from the due date of such tax, there shall be added a penalty as follows:

11 to 40 days delinquency, 10% with a minimum penalty of \$1.00; 41 to 70 days delinquency, 15% with a minimum penalty of \$2.00; and 71 or more days delinquency, 20% with a minimum penalty of \$3.00.

Section 17. Sale or transfer of business. Upon the sale or transfer during any bi-monthly period of a business on account of which a license fee or tax is hereby required, the purchaser or transferee shall, if the fee or tax has not been paid in full for said bi-monthly period, be responsible for the payment of the fee or tax for that portion of the bi-monthly period during which he carries on such business.

Section 18. Applications and returns confidential. The applications and returns made to the Clerk pursuant to this ordinance shall not be made public, nor shall they be subject to the inspection of any person except the Mayor, Corporation Counsel, City Clerk, or his authorized agent, and members of the City Council; and it shall be unlawful for any person to make public or to inform any other person as to the contents or any information contained in or to permit inspection of any application or return except as in this section authorized.

Section 19. Over or Underpayment of Tax. Whenever a taxpayer makes an overpayment, and within two (2) years after date of such overpayment makes application for a refund or credit of the overpayment, his claim shall be allowed and if the request is for a refund, the overpayment shall be repaid when approved by the City Clerk from general expense funds. If refund or credit is not applied for within two (2) years from date of overpayment, no refund shall be allowed. If the Clerk finds that the fee or tax or penalty paid is less than the amount due, the Clerk shall mail the taxpayer a statement showing the balance due and may add thereto a requirement that interest shall be paid on such balance at the rate of 6% per annum from date of underpayment until paid and the taxpayer shall within three (3) days from the date of mailing statement pay the amount shown thereon as the balance due plus interest. No demand for an additional fee or tax or penalty shall be made by the Clerk more than four (4) years after the close of the year in which the same accrued except:

(1) Against a taxpayer who is not registered as required by this ordinance; (2) as against a taxpayer who has been guilty of fraud or misrepresentation of a material fact or (3) where a taxpayer has executed a written waiver of such limitations.

Section 20. Failure to make return. If any taxpayer fails, neglects or refuses to make his return as and when required herein, the Clerk is authorized to determine the amount of the tax payable, and by mail to notify such taxpayer of the amount so determined. The amount so fixed shall thereupon become the tax and be immediately due and payable.

Section 21. Appeals to City Council. Any taxpayer aggrieved by the amount of the fee or tax found by the Clerk to be required under the provisions of this ordinance, may appeal to the City Council from such finding by filing a written notice of appeal with the City Clerk within five days from the time such taxpayer was given notice of such amount. The Clerk shall, as soon as practicable, fix a time and place for the hearing of such appeal, which time shall be not more than ten (20) days after the filing of the notice of appeal, and he shall cause a notice of the time and place thereof to be mailed to the appellant. At such hearing the taxpayer shall be entitled to be heard and to introduce evidence in his own behalf. The City Council shall thereupon

ascertain the correct amount of the fee or tax by resolution and the City Clerk shall immediately notify the appellant thereof by mail, which amount, together with costs of the appeal, if appellant is unsuccessful therein, must be paid within three days after such notice is given.

The Chairman of the City Council, or the Chairman of any committee thereof before which the appeal is to be heard, may, by subpoena, require the attendance thereat of any person, and may also require him to produce any pertinent books and records. Any person served with such subpoena shall appear at the time and place therein stated and produce the books and records required, if any, and shall testify truthfully under oath administered by the Chairman in charge of the hearing on appeal as to any matter required of him pertinent to the appeal, and it shall be unlawful for him to fail or refuse so to do.

Section 22. Clerk to make rules. The Clerk shall have the power, and it shall be his duty, from time to time, to adopt, publish and enforce rules and regulations not inconsistent with this ordinance or with law for the purpose of carrying out the provisions hereof, and it shall be unlawful to violate or fail to comply with, any such rule or regulation.

Section 23. Mailing of notices. Any notice required by this ordinance to be mailed to any taxpayer shall be sent by ordinary mail, addressed to the address of the taxpayer as shown by the records of the Clerk, or if no such address is shown, to such address as the Clerk is able to ascertain by reasonable effort. Failure of the taxpayer to receive such mailed notice shall not release the taxpayer from any tax or any penalties thereon, nor shall such failure operate to extend any time limit set by the provisions of this ordinance.

Section 24. False returns, etc. It shall be unlawful for any person liable to tax hereunder to fail or refuse to secure the license, to make the returns as and when required, or to pay the fee or tax when due, or for any person to make any false or fraudulent application or return or any false statement or representation in, or in connection with any such application or return, or to aid or abet another in any attempt to evade payment of the fee or tax, or any part thereof, or for any person to fail to appear and/or testify in response to subpoena issued pursuant hereto, or to testify falsely upon any investigation of the correctness of a return, or upon the hearing of any appeal, or in any manner to hinder or delay the City or any of its officers in carrying out the provisions of this ordinance.

Section 25. License fee additional to others. The license fee and tax herein levied shall be additional to any license fee or tax imposed or levied under any law or any other ordinance of the City of Bellevue, except as herein otherwise expressly provided.

Section 26. Collection of tax. Any license fee or tax due and unpaid and delinquent under this ordinance, and all penalties thereon, may be collected by civil action, which remedy shall be in addition to any and all other existing remedies.

Section 27. Application to City's business activities. Whenever the City of Bellevue through any department or division shall engage in any business activity which if engaged in by any person would under this ordinance require a business license and the payment of a license fee or tax by such person, the City department or division engaging in such business activity shall as to such business

activity at the same time and in the same manner as persons are required hereunder to make returns and from the funds of such department or division pay the license fees or taxes imposed hereunder.

Section 28. Revocation of license. The Clerk may revoke the license issued to any taxpayer who is in default in any payment of any license fee or tax hereunder, or who shall fail to comply with any of the provisions of this ordinance. Notice of such revocation shall be mailed to the taxpayer by the Clerk, and on and after the date thereof any such taxpayer who continues to engage in business shall be deemed to be operating without a license and shall be subject to any or all penalties herein provided.

Section 29. Penalties. Any person violating or failing to comply with any of the provisions of this ordinance or any lawful rule or regulation adopted by the Clerk pursuant thereto, upon conviction thereof, shall be punished by a fine in any sum not to exceed Three Hundred Dollars (\$300.00), or by imprisonment in the City Jail for a term not exceeding ninety (90) days, or by both such fine and imprisonment.

Any taxpayer who engages in, or carries on, any business subject to a tax hereunder without having his "business license" so to do shall be guilty of a violation of this ordinance for each day during which the business is so engaged in, or carried on; and any taxpayer who fails or refuses to pay the license fee or tax, or any part thereof, on or before the due date, shall be deemed to be operating without having his license so to do.

Section 30. Effect of partial invalidity. If any provision or section of this ordinance shall be held void or unconstitutional, all other parts, provisions and sections of this ordinance not expressly so held to be void or unconstitutional shall continue in full force and effect.

Section 31. This ordinance shall take effect and be in force five days after its passage, approval and publication.

PASSED by the City Council on the 23rd day of June, 1953, and signed in authentication of its passage this \_\_\_\_\_ day of June, 1953.

[Signature]  
Mayor

[Signature]  
Councilman

[Signature]  
Councilman

Approved as to form:

[Signature]  
City Attorney

(SEAL)

Attest:

[Signature]  
City Clerk

FILED

CITY OF BELLEVUE

DATE June 23, 1953

CITY CLERK [Signature]

Date of Publication July 2, 1953