

CITY OF BELLEVUE, WASHINGTON

ORDINANCE NO. 383

AN ORDINANCE relating to the City's business and occupation tax; providing for quarterly in place of bi-monthly tax returns; and amending Ordinance Nos. 24, 168 and 189.

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

Section 1. Section 2 (r) of Ordinance No. 24, passed by the City Council on June 23, 1953, is hereby amended to read as follows:

"(r) 'Quarterly period' shall mean a three-month period beginning the first day of January, April, July or October of each year."

Section 2. Section 3 of Ordinance No. 24 is hereby amended to read as follows (Section 3a and subsequent sections of said ordinance are not affected by this amendment):

"Section 3. Enumeration of persons subject to tax - amount. 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 each quarterly period, as follows:"

Section 3. Section 8 (q) of Ordinance No. 24, as amended by Section 4 of Ordinance No. 168 passed by the City Council on August 28, 1956, as amended by Section 1 of Ordinance No. 189 passed by the City Council on March 12, 1957, is hereby amended to read 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 Six Hundred Dollars for a quarterly period. Any person claiming exemption under the provisions of this sub-section may be required to file returns even though no tax be due."

Section 4. Section 10 of Ordinance No. 24, as amended by Section 2 of Ordinance No. 189, is hereby amended to read 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 Six Hundred Dollars but is not more than Twelve Thousand Dollars, in a quarterly period, he shall pay a minimum tax of Six Dollars for such quarterly period."

Section 5. Section 12 of Ordinance No. 24, as amended by Section 6 of Ordinance No. 168, as amended by Section 3 of Ordinance No. 189, is hereby amended to read as follows:

"Section 12. Quarterly payments of business license tax. 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 quarterly installments, and remittance therefor shall be made on or before the thirtieth day of the month next succeeding the end of the quarterly 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 quarterly period, his first return and the tax shall be based upon and cover the portion of the quarterly period during which he is engaged in business. A taxpayer who reasonably anticipates that his quarterly gross income will not exceed Twelve 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 quarterly period exceeded Twelve Thousand Dollars."

Section 6. Section 17 of Ordinance No. 24 is hereby amended to read as follows:

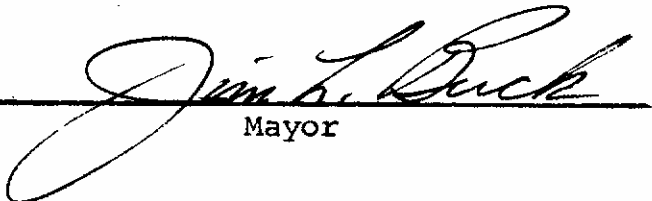
"Section 17. Sale or transfer of business. Upon the sale or transfer during any quarterly period of a business on account of which a license fee or tax is hereby required, the purchaser or transferee shall, if the fee or tax has not been paid in full for said quarterly period, be responsible for the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

Section 7. Section 32 of Ordinance No. 24, as amended by Section 8 of Ordinance No. 168, is hereby amended to read as follows:

"Section 32. Protests. No appeal to the City Council shall be heard and no action to recover any taxes paid shall be allowed unless the taxpayer, at the time of payment of the tax concerning which he appeals or seeks to recover, makes written notice of his payment thereof under protest. Any legal grounds of protest not so noted on each quarterly return accompanying such payment shall be deemed to be waived."

Section 8. This Ordinance shall take effect and be in force on July 1, 1960.

PASSED by the City Council on this 14th day of June, 1960, and signed in authentication of its passage this 14th day of June, 1960.



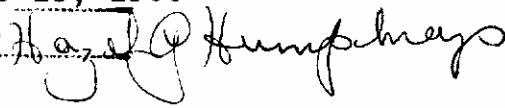
Mayor

Approved as to Form:

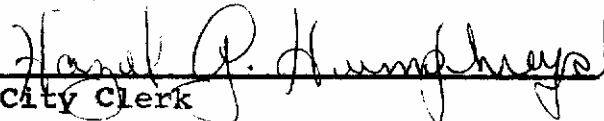


City Attorney

(SEAL)

FILED
CITY OF BELLEVUE
DATE June 15, 1960
CITY CLERK 

Attest:



City Clerk

Published June 23, 1960