

CITY OF BELLEVUE, WASHINGTON

ORDINANCE NO. 4838

AN ORDINANCE adopting a code for the administration of taxes imposed pursuant to Chapters 4.04, 4.08, 4.10 and 4.14 of the Bellevue City Code; adding a new Chapter 4.02 to the Bellevue City Code to be designated the Tax Administration Code; and establishing an effective date.

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

Section 1. A new Chapter 4.02 is hereby added to the Bellevue City Code, to be designated the Tax Administration Code, to read as follows:

Sections:

- 4.02.010 Application of chapter stated.
- 4.02.020 Definitions.
- 4.02.030 Administration.
- 4.02.035 City subject to tax.
- 4.02.040 Registration certificates.
- 4.02.045 Taxes - Reporting periods - When due and payable.
- 4.02.050 Mailing of notices.
- 4.02.055 Payment of tax.
- 4.02.058 Public works contract.
- 4.02.060 Failure to file return.
- 4.02.065 Additional amounts due.
- 4.02.070 Delinquent tax returns; Late payment - Penalties - Interest.
- 4.02.072 Waiver of penalty and interest.
- 4.02.075 Limitation on assessments - Exceptions.
- 4.02.080 Excess Payment - Credit or Refund.
- 4.02.085 Closing agreements - Partial payment agreements.
- 4.02.090 Taxpayer records.
- 4.02.095 Examination of books.
- 4.02.100 Correction of tax.
- 4.02.105 Appeals.
- 4.02.110 Liability of successor and cancellation of certificate of registration.
- 4.02.115 Revocation of certificate of registration.
- 4.02.120 Tax constitutes debt.
- 4.02.125 Collection of tax.
- 4.02.130 False returns/Unlawful acts/ Penalties.
- 4.02.135 Confidentiality.

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- 4.02.137 Tax amnesty.
- 4.02.140 Severability.
- 4.02.145 Tax declared additional.
- 4.02.150 Director authority to promulgate rules.

4.02.010 Application of Chapter Stated.

The provisions of this Chapter 4.02 shall apply with respect to the taxes imposed under Bellevue City Code Chapters 4.04 (Admission Tax), 4.08 (Business & Occupation Tax), 4.10 (Utility Tax) and 4.14 (Gambling Tax) and to such other chapters and sections of the Bellevue City Code in such manner and to such extent as expressly indicated in each such chapter or section.

4.02.020 Definitions.

The following definitions shall apply throughout this Chapter 4.02 and throughout Bellevue City Code Chapters 4.04, 4.08, 4.10 and 4.14 unless a contrary meaning is expressly stated or clearly indicated therein.

- A. "Chapter" shall mean Chapter 4.02 of the Bellevue City Code, as it may be amended from time to time.
- B. "Cost of living adjustment." Whenever a cost of living adjustment is required or permitted pursuant to any section of Title 4 of the Bellevue City Code, such adjustment shall be an amount equal to the amount and direction of change determined by reference to the U.S. City Average Urban Wage Earners and Clerical Workers Consumer Price Index (CPI) for each twelve month period ending on September 30 as published by the United States Department of Labor. To calculate this adjustment, the current rate will be multiplied by one plus the annual change in the CPI.
- C. "Department" means the Finance Department or successor department.
- D. "Director" means the Director of the Finance Department or his or her designee or other person designated by the City Manager.
- E. "Interest" when imposed by the Department on any taxpayer pursuant to any provision of Title 4 of the Bellevue City Code shall mean interest at a rate established by the Department. The rate of interest will be an average of the federal short-term rate as defined in

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26 U.S.C. Sec. 1274(d) plus two percentage points. The rate will be computed by taking an arithmetical average to the nearest percentage point of the federal short-term rate, compounded annually, for the months of January, April, July, and October of the immediately preceding calendar year as published by the United States Secretary of the Treasury. The interest rate will be adjusted on the first day of January of each year.

F. "Reporting period" means:

1. a one-month period beginning the first day of each calendar month if the taxpayer is on a monthly reporting basis; or
2. a three-month period beginning the first day of January, April, July or October of each year if the taxpayer is on a quarterly reporting basis; or
3. a twelve-month period beginning January of each year if the taxpayer is on an annual reporting basis.

The Director shall determine the taxpayer's reporting period, pursuant to Section 4.02.045.

- G. "Taxpayer" or "Person" includes any individual, group of individuals, corporation or association required to have a certificate of registration 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 pursuant to this Chapter or pursuant to Chapters 4.04, 4.08, 4.10 or 4.14 of the Bellevue City Code.
- H. "Tax year" or "Taxable year" means either the calendar year or the taxpayer's fiscal year when permission is obtained from the Director to use a fiscal year different than the calendar year.

4.02.030 Administration.

The administration of this Chapter and Bellevue City Code Chapters 4.04, 4.08, 4.10 and 4.14 shall be accomplished through the Department under the direction of the Director.

The Department may prescribe forms and may make and publish rules of procedure and regulations necessary for the administration of this Chapter and

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for the administration of Chapters 4.04, 4.08, 4.10, and 4.14 of the Bellevue City Code.

4.02.035 City Subject to Tax.

Whenever the City through any department or division engages in any business activity taxable under Chapter 4.10, which if engaged in by any person would require a certificate of registration, the filing of returns and the payment of a registration fee or tax by such person, the City department or division engaging in such business activity shall, at the same time and in the same manner as persons are required hereunder, prepare returns and pay the registration fees or taxes imposed in Chapter 4.10, unless specifically exempted in the applicable tax code.

4.02.040 Registration Certificates.

If any person engages in any business or performs any act upon which a tax is imposed pursuant to Bellevue City Code Chapters 4.04, 4.08, 4.10 or 4.14, he/she shall apply under such rules and regulations as the Department may prescribe and, upon approval, receive from the Department a registration certificate applicable to all such business engaged in or activity performed. A registration fee of twenty-one dollars (\$21.00) shall be due at the time of filing of the application. Such registration certificate shall be personal and nontransferable and shall be valid as long as the taxpayer continues in such business and pays any tax imposed by the City.

The registration fee shall be administratively adjusted by the Director on January 1st of each year, beginning on January 1, 1997, in an amount equal to the cost of living adjustment applicable for that year. The amount of the registration fee so calculated shall be rounded to the nearest one dollar (\$1.00).

In the event business is transacted at two or more separate places by one taxpayer, a separate registration certificate for each place at which business is transacted shall be required. Such additional certificates shall be issued at no additional fee. Where a taxpayer changes the nature of business conducted or conducts additional activities upon which a tax is imposed by Bellevue City Code Chapters 4.04, 4.08, 4.10 or 4.14 such taxpayer shall apply for and receive a new registration certificate at no additional fee.

Each registration certificate shall be numbered and shall show the name, business location, mailing address and such other information as the

Department deems necessary. The certificate of registration shall be posted in a conspicuous place at the place of business for which it is issued.

Where a place of business of the taxpayer is changed, the taxpayer shall notify the Department and upon approval a new certificate will be issued free of charge for the new place of business. No person shall engage in any business without being registered in compliance with the provisions of this Section.

4.02.045 Taxes - Reporting Periods - When Due and Payable.

- A. Reporting period. A taxpayer subject to the provisions of Bellevue City Code Chapters 4.04, 4.08, 4.10 or 4.14 shall report on a monthly, quarterly, or annual basis in accordance with a formula determined by the Director. The Director shall notify the taxpayer of such determination.

The Director may, for good cause shown, extend the time for making and filing any return for such reasonable additional time period as he/she deems appropriate under the circumstances. This extension does not affect the imposition of penalties and interest pursuant to Section 4.02.070. However, if the return is filed and paid within thirty days of the due date defined in Section 4.02.045(B), the penalties and interest shall be waived.

- B. When due and payable. Any tax imposed pursuant to Bellevue City Code Chapters 4.04, 4.08, 4.10 or 4.14 and any reports and returns required to be filed by the taxpayer shall be due and payable on or before the last day of the month next succeeding the end of the reporting period covered by the return.
- C. Exemption from filing requirements.
1. Any taxpayer who is exempt from tax pursuant to Sections 4.04.035(B), 4.04.035(C), 4.08.130(A), 4.14.040(A), or 4.14.040(B) for the tax year, shall be exempt from the tax filing requirements established in Section 4.02.045(A) and (B). This exemption shall not be construed to exempt a taxpayer from filing any other taxes or fees that may be due.

It shall be the responsibility of the taxpayer to notify the Department if they no longer meet the filing exemption set forth in this Section. A penalty of twenty-five percent of the tax due shall be added if it is determined that a taxpayer did not fall under the exemption thresholds set forth in Section 4.08.130(A) and failed to file pursuant to this Section.

2. Any farmer who is exempt from the business & occupation tax pursuant to Section 4.08.130(D) shall be exempt from the registration requirements established in Section 4.02.040. This exemption shall not be construed to exempt a taxpayer from filing and paying any other taxes or fees that may be due.

4.02.050 Mailing of Notices.

Any notice or order required by this Chapter or required by Bellevue City Code Chapters 4.04, 4.08, 4.10 or 4.14 to be mailed to any taxpayer may be sent by ordinary mail, special delivery mail, personal delivery mail or other similar delivery mail, at the discretion of the Director, to the address of the taxpayer as shown by the records of the Department. If no such address is shown by the records, mailing shall be to such address as the Department is able to ascertain by reasonable effort. Failure of the taxpayer to receive such notice or order, however mailed, shall not release the taxpayer from any obligation for any tax, increase, penalties or interest thereon.

The Department is authorized, but not required, to mail to taxpayers forms for certificates of registration and tax returns; however, failure of the taxpayer to receive any such forms shall not excuse the taxpayer from making application for and securing the certificate of registration required, filing returns, and making payment of the tax, when and as otherwise due and payable.

4.02.055 Payment of Tax.

Payment of any tax, interest or penalties may be made by legal tender under such procedures as the Department may prescribe, but if such form of legal tender so received is not paid by the bank on which it is drawn, the taxpayer shall remain liable for payment of the tax and for all interest, penalties and fees, the same as if such payment had not been tendered.

A return or remittance which is transmitted to the Department by United States mail shall be deemed filed or received on the date shown by the post office cancellation mark stamped upon the envelope containing it.

All returns must be accompanied by a remittance of the tax shown to be due thereon. The Department may refuse to accept any return which is not accompanied by a remittance of the tax shown to be due thereon. When a return is not accepted because it is not accompanied by a remittance, the taxpayer shall be deemed to have failed or refused to file a return and shall be subject to the procedures provided in Section 4.02.060 and to the imposition of interest and penalties pursuant to Section 4.02.070.

The Department shall keep full and accurate records of all funds received and disbursed by it. If a taxpayer is subject to interest and/or penalties imposed pursuant to Section 4.02.070 or is subject to a partial payment agreement pursuant to Section 4.02.085, the Department shall apply any payment remitted by the taxpayer for previous amounts due first to penalties, then to interest, and then upon the current tax due, without regard to any direction of the taxpayer.

4.02.058 Public Works Contract.

Before issuing any warrant making final payment to any person performing any public works contract for the City, the City may require such person to pay in full all license fees, taxes, penalties and interest due under this Chapter or under Bellevue City Code Chapters 4.04, 4.08, 4.10 or 4.14. If such payment is not received from such person, the amount owing will be subtracted from the warrant making final payment.

4.02.060 Failure to File Return.

If any person fails or refuses to file any return within the time period set forth in this Chapter or to make available for examination any records required by this Chapter, the Department may proceed, in such manner as it may deem best, to obtain facts and information on which to base its estimate of the tax due and payable, including but not limited to the examination of the books, records, and papers of any such person and may take evidence, on oath, of any person, relating to the subject of inquiry.

As soon as the Department procures such facts and information as it is able to obtain upon which to base the assessment of any tax payable by any person who has failed or refused to file a return, it shall proceed to determine and assess against such person any tax, penalties, or interest due, but such action shall not deprive such person from the opportunity to appeal as hereinafter provided. Penalties and interest shall be added to the assessment as provided in Section 4.02.070. The Department shall notify the taxpayer by mail of the total amount of such tax, penalties and interest, which amount shall be paid within thirty days from the date of notice.

4.02.065 Additional Amounts Due.

If upon examination of any returns or of any other information obtained by the Department it appears that any tax, interest or penalty has been paid which is less than properly due, the Department shall assess against the taxpayer such additional amount found to be due and may add thereto interest as prescribed in Section 4.02.070. The Department shall notify the taxpayer of the additional amount due and the same shall be paid within thirty days from the date of such notice, or within such further time as the Department may provide. If payment is not received by the Department by the due date specified in the notice, or any extension thereof, the Department shall add a penalty as prescribed in Section 4.02.070. If the Department finds that all or any part of the deficiency resulted from an intent by the taxpayer to evade the tax payable hereunder, a further penalty of fifty percent of the additional tax found to be due shall be added by the Department.

4.02.070 Delinquent Tax Returns; Late Payment - Penalties - Interest.

A. Penalties shall be assessed as follows:

1. If payment of any tax due is not received by the Department by the due date, there shall be assessed a penalty which shall be due immediately of ten percent of the amount of the tax due with a minimum penalty of one dollar (\$1.00); and
2. If any tax due is not received by the Department within thirty days after the due date, there shall be assessed a total penalty which shall be due immediately of fifteen percent of the amount of the tax due with a minimum penalty of two dollars (\$2.00); and

3. If any tax due is not received by the Department within sixty days after the due date, there shall be assessed a total penalty which shall be due immediately of twenty percent of the amount of the tax due with a minimum penalty of three dollars (\$3.00).
- B. Interest shall be assessed on all taxes and penalties thereon, from and after the date the tax is due. Interest on penalties set forth in Sections 4.02.045(C)(1) and 4.02.065 shall accrue from and after the date the penalty is assessed.

4.02.072 Waiver of Penalty and Interest.

If the Department finds that the failure of a taxpayer to pay the tax, interest or penalties by the due date was the result of circumstances beyond the control of the taxpayer, the Director may waive or cancel any penalties or interest imposed under Sections 4.02.045(C)(1), 4.02.065 and 4.02.070 with respect to such tax to the extent provided in and in accordance with this Section. The Director's authority to waive or cancel penalties and interest under this Section shall extend to amounts already paid and also includes any disputes currently pending. The following situations will constitute the only circumstances under which such penalties or interest or both may be waived or canceled:

- A. The return was filed on time, but was inadvertently mailed to another agency.
- B. The delinquency was due to erroneous information given the taxpayer by the Department.
- C. The delinquency was caused by the death or serious illness of the taxpayer or his/her immediate family, or by the illness or death of his/her tax preparer or a member of the tax preparer's immediate family, prior to the filing date.
- D. The delinquency was caused by the unavoidable absence of the taxpayer, prior to the filing date.
- E. The delinquency was caused by the destruction, through no fault of the taxpayer, by fire or other casualty of the taxpayer's place of business or business records.

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- F. The taxpayer, prior to the time of filing the return, made timely application to the Department, in writing, for proper forms and these forms were not furnished in sufficient time to permit the completed return to be filed and the tax paid before the delinquent date.
- G. The delinquent tax return was received under the following circumstances:
 - 1. The return was received by the Department with full payment of tax due within 30 days after the due date; and
 - 2. The taxpayer had never filed a delinquent tax return prior to this occurrence, or any penalty was excused under one of the preceding six circumstances (A-F); and
 - 3. The delinquency was the result of an unforeseen and unintentional circumstance, not immediately known to the taxpayer, which circumstance may include the error or misconduct of the taxpayer's employee or accountant, confusion caused by communications with the Department, failure to receive return forms in a timely manner, and delays or losses related to the postal service.
- H. The Director has reasonably determined that the taxpayer made a good faith effort to comply with the provision of this Chapter.
- I. The taxpayer inadvertently failed to file a tax return because of a good faith belief that the taxpayer qualified for the filing exemption in Section 4.02.045(C).

4.02.075 Limitation on Assessments - Exceptions.

No assessment or correction of an assessment for additional taxes due may be made by the Department more than four years after the close of the applicable tax year; except (1) against a taxpayer who has not registered as required by this Chapter; (2) upon a showing of fraud or of deliberate misrepresentation of a material fact by the taxpayer; or (3) where a taxpayer has executed a written waiver of such limitation.

In the case of any unregistered taxpayer who voluntarily registers and in good faith attempts to report and pay all taxes due, the Department shall assess taxes and interest for a period not to exceed four years plus the current

year, but it may not assess penalties for late payment under Section 4.02.070 so long as there is no evidence of an intent to evade tax.

In the event any unregistered taxpayer doing business in the City of Bellevue does not register voluntarily within thirty days of notification by the Department, the Department shall assess all taxes due plus applicable interest and penalties for a period not to exceed seven years plus the current year in which the discovery is made.

4.02.080 Excess Payment - Credit or Refund.

If, upon receipt of a request by a taxpayer for a refund or for an audit of the taxpayer's records, or upon an examination of the returns or records of any taxpayer, it is determined by the Department that, within the four year period set forth in Section 4.02.075, any tax, interest or penalty has been paid in excess of the amount properly due, the excess amount paid within such period shall be credited to the taxpayer's account or shall be refunded to the taxpayer, at the taxpayer's option.

Interest, as defined in Section 4.02.020(E), shall be added to any refund allowed pursuant to this Section.

4.02.085 Closing Agreements - Partial Payment Agreements.

The Director may enter into a partial payment agreement or an agreement to reduce any tax, penalty or interest with any taxpayer relating to the liability of such taxpayer with respect to any tax, interest or penalties imposed pursuant to this Chapter or pursuant to Bellevue City Code Chapters 4.04, 4.08, 4.10 or 4.14. Such agreements may be entered into upon the Director's reasonable determination that a genuine dispute exists and that the agreement is in the best interest of the City.

4.02.090 Taxpayer Records.

Every person liable for any fee or tax imposed by Bellevue City Code Chapters 4.04, 4.08, 4.10 or 4.14 shall keep and preserve, for a period of five years, suitable records as may be necessary to determine the amount of any tax, interest or penalty for which he/she may be liable. All books, records, and invoices, including federal, State and City tax returns, shall be open for examination at any time by the Department or its duly authorized agent in accordance with and to the extent authorized by applicable law.

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4.02.095 Examination of Books.

The Department or its duly authorized agent may examine any books, papers, records, or other data, or stock of merchandise bearing upon the amount of any tax, interest or penalty payable or upon the correctness of any return, or for the purpose of making a return where none has been made, or in order to ascertain whether a return should be made, and may require the attendance of any person at a time and place fixed by the Department or its authorized agent in accordance with and to the extent authorized by applicable law.

4.02.100 Correction of Tax.

Any person having been issued a notice of additional taxes, delinquent taxes, interest, or penalties assessed by the Department, may within thirty days after the issuance of such notice or within the period covered by any extension of the due date granted by the Department, request a correction of the amount of the assessment and a conference for review of the assessment. Interest and penalties assessed pursuant to Section 4.02.070 shall continue to accrue during the Department's review of a request for a correction, except and to the extent that the Department later determines that a tax assessment was too high or the delay in issuing a determination is due to unreasonable delays caused by the Department. After the conference, the Department will make a final determination regarding the assessment and shall notify the taxpayer of the Department's determination. Such determination shall be subject to appeal pursuant to Section 4.02.105. If no request for correction is filed within the time period provided herein, the assessment covered by such notice shall become final and payable.

4.02.105 Appeals.

Any person aggrieved by the amount of any fee, tax, interest or penalty determined by the Department to be due under the provisions of this Chapter or Bellevue City Code Chapters 4.04, 4.08, 4.10 or 4.14 may appeal such determination pursuant to the following procedure.

- A. Form of appeal. Any appeal must be in writing and must contain the following:
 1. The name and address of the taxpayer; and

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2. A statement identifying the determination of the Department from which the appeal is taken; and
 3. A statement setting forth the grounds upon which the appeal is taken and identifying specific errors the Department is alleged to have made in making the determination; and
 4. A statement identifying the requested relief from the determination being appealed.
- B. Time and place to appeal. Any appeal shall be filed with the Director with a copy to the Office of the Hearing Examiner no later than thirty calendar days following the date on which the determination of the Department was mailed to the taxpayer. Failure to follow the appeal procedures in this Section shall preclude the taxpayer's right to appeal.
- C. Appeal hearing. The Director shall transmit the appeal to the Office of the Hearing Examiner. The Hearing Examiner shall schedule a hearing date, notify the taxpayer and the Director of such hearing date and shall then conduct an appeal hearing in accordance with this Chapter and procedures developed by the Hearing Examiner, at which time the appellant taxpayer and the Director shall have the opportunity to be heard and to introduce evidence relevant to the subject of the appeal.
- D. Burden of proof. The appellant taxpayer shall have the burden of proving by a preponderance of the evidence that the determination of the Department is erroneous.
- E. Hearing record. The Hearing Examiner shall make an electronic sound recording of each appeal hearing unless the hearing is conducted solely in writing.
- F. Decision of the Hearing Examiner. Following the hearing, the Hearing Examiner shall enter a decision on the appeal, supported by written findings and conclusions in support thereof. A copy of the findings, conclusions and decision shall be mailed to the appellant taxpayer and to the Director. The decision shall state the correct amount of the fee, tax, interest or penalty owing.

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- G. Interest accrual or payment. Interest and/or penalties shall continue to accrue on all unpaid amounts, in accordance with Section 4.02.070 notwithstanding the fact that an appeal has been filed. If the Hearing Examiner determines that the taxpayer is owed a refund, such refund amount shall be paid to the taxpayer in accordance with Section 4.02.080.
- H. Appeal of the Hearing Examiner's decision. The decision of the Hearing Examiner may be appealed to the Superior Court of King County by the appellant taxpayer or by the Director by filing a proper request for a writ of review with the Superior Court. A request for a writ of review must be filed within thirty calendar days following the date that the decision of the hearing examiner was mailed to the parties. Review by the Superior Court shall be on, and shall be limited to, the record on appeal created before the hearing examiner.

4.02.110 Liability of successor and cancellation of certificate of registration.

Whenever any taxpayer quits business, or sells out, exchanges, or otherwise completely disposes of his business or his stock of goods to another person, any tax, interest or penalty payable by such taxpayer shall become immediately due and payable. Any person who becomes a successor to such a taxpayer shall be liable for the full amount of the tax, interest or penalties due and owing by the taxpayer if such tax, interest or penalty has not been paid by the taxpayer. The successor's liability shall be limited to the purchase price or the fair market value of the business purchased if no cash transaction took place.

No successor shall be liable for any tax, interest, or penalty due from the taxpayer from whom the successor has acquired a business or stock of goods if the successor gives written notice to the Department of such acquisition and no assessment is issued by the City within six months of receipt of such notice against the former operator of the business. Nothing in this section is intended nor shall it be construed to prohibit the successor from engaging in business in the City pending resolution of the successor's liability in accordance with the appeal procedures in Section 4.02.105.

If the Department has determined that a registrant has ceased to do business within the City, the Department may cancel the registrant's certificate of registration.

4.02.115 Revocation of Certificate of Registration.

The Director may revoke the certificate of registration issued to any taxpayer who is in default of any payment of any fee, tax, interest or penalty or who fails to comply with any of the provisions of this Chapter or Bellevue City Code Chapters 4.04, 4.08, 4.10 or 4.14. The taxpayer shall be notified by mail of such revocation. The City may request that the certificate be returned. The taxpayer's certificate of registration shall remain revoked until such time as the taxpayer is in compliance with all applicable provisions of this Chapter and the provisions of Bellevue City Code Chapters 4.04, 4.08, 4.10 and 4.14. Any certificate of registration so revoked shall not be reinstated, nor shall a new certificate of registration be issued to the taxpayer, until the amount due has been paid, or provision for satisfactory compliance with all applicable code provisions has been entered into with the Director. Such provision for satisfactory compliance shall be legally binding on the taxpayer. Any such taxpayer who continues to engage in business after his/her certificate of registration has been revoked shall be deemed to be operating without a certificate of registration and shall be subject to any or all penalties provided in Title 4 of the Bellevue City Code.

4.02.120 Tax Constitutes Debt.

Any tax due and unpaid and any interest or penalties thereon, shall constitute a debt of the taxpayer to the City.

4.02.125 Collection of Tax.

The City may pursue collection of any fee, tax, interest or penalty due and unpaid to the fullest extent and in any manner authorized by law, including but not limited to the filing of a civil action against the taxpayer for the payment of such debt or the use by the City of a collection agency for such purposes.

4.02.130 False Returns/Unlawful Acts/Penalties.

- A. It shall be unlawful for any person subject to the provisions of this Chapter or subject to the provisions of Bellevue City Code Chapters 4.04, 4.08, 4.10 or 4.14 to:
1. Fail or refuse to secure a certificate of registration.
 2. Fail or refuse to file any return as and when required or to pay the fee, tax, interest and/or penalty due when required.

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3. Fail or refuse to permit the examination of any book, paper, account, record, or other data by the Department or its duly authorized agent.
 4. File any false or fraudulent application or return or to make any false statement or representation in or in connection with any application or return.
 5. Aid or abet another person in any attempt to evade payment of any fee, tax, interest or penalty, or any part thereof lawfully assessed thereunder.
 6. Fail to appear and/or to testify in response to a request by the Department issued pursuant to Section 4.02.095.
 7. Testify falsely in response to any investigation by the Department of the correctness of any return or at any hearing held on an appeal.
 8. Hinder or delay, in any manner, the City or any of its officers, employees, or agents in carrying out the provisions of this Chapter or of Bellevue City Code Chapters 4.04, 4.08, 4.10 or 4.14.
 9. Failure to keep or maintain records in accordance with Section 4.02.090.
- B. Any person violating or failing to comply with any of the provisions of this Section or with any applicable provisions of this Chapter or of Bellevue City Code Chapters 4.04, 4.08, 4.10 or 4.14 shall be guilty of a misdemeanor.

4.02.135 Confidentiality.

- A. Except as hereinafter provided, it shall be unlawful for the City or any official, employee, agent, or representative thereof to make known or reveal any facts or information contained in any return filed by any taxpayer or disclosed in any investigation or examination of the taxpayer's books and records made in connection with the administration thereof; except where such disclosure or inspection is authorized or required by the Public Disclosure Act, chapter 42.17

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RCW. The foregoing, however, shall not be construed to prohibit the City or any official, employee, agent or representative thereof from:

1. Giving such facts or information in evidence in any appeal before the hearing examiner or in any court action involving any tax, interest or penalty imposed pursuant to Title 4 of the Bellevue City Code or involving a violation of the provisions thereof.
 2. Giving such facts and information to the taxpayer or his duly authorized agent.
 3. Publishing statistics so classified as to prevent the identification of particular taxpayers or their returns or reports or items thereof.
 4. Giving such facts or information, for official purposes only, to any employee of the City, the Mayor and City Council, or to any subcommittee of the City Council dealing with matters of taxation, revenue, trade, commerce, the control of industry or the professions.
 5. Permitting the taxpayer's records to be audited and examined by the proper City officer, agent or employee.
 6. Giving such facts or information, for official purposes only, to the Federal Internal Revenue Service, State Department of Revenue, and tax or law enforcement officials of any federal or state agency or municipal subdivision of this State for official purposes only, but only if substantially similar privileges are granted to the proper offices of the City.
- B. Any person acquiring knowledge of such facts or information in the course of his/her office, employment, or agency with the City and including any person acquiring knowledge of such facts and information as provided under Sections 4.02.135(A)(4), (5) and (6), who reveals or makes known any such facts or information to any person or entity not entitled to knowledge of such facts or information under the provisions of this Section, may be punished by a civil penalty not exceeding one thousand dollars and, if the person violating this requirement is an officer or employee of the City, he/she may be required to forfeit such office or employment.

4.02.137 Tax Amnesty.

The Director, with City Council approval, may from time to time declare periods of tax amnesty to the extent that the Director determines that such periods of tax amnesty are likely to have the effect of increasing revenues to the City. The Director may promulgate rules and procedures to implement the provisions of this Section.

4.02.140 Severability.

If any provision or section of this Chapter or of Bellevue City Code Chapters 4.04, 4.08, 4.10 or 4.14 is held to be void or unconstitutional, all other parts, provisions, and sections of the aforementioned chapters not expressly so held to be void or unconstitutional shall continue in full force and effect.

4.02.145 Tax Declared Additional.

Taxes imposed under Bellevue City Code Chapters 4.04, 4.08, 4.10 and 4.14 shall be in addition to any and all other licenses, taxes, and excises levied or imposed by the City except as herein or otherwise expressly provided.

4.02.150 Director Authority to Promulgate Rules.

The Director may from time to time promulgate and enforce rules and procedures not inconsistent with this Chapter or other law, to carry out the provisions of this Chapter and Bellevue City Code Chapters 4.04, 4.08, 4.10, and 4.14 and it shall be unlawful to knowingly violate or fail to comply with any such rule or procedure.

Section 2. The provisions of Section 1 of this ordinance shall take effect and be in force on January 1, 1996; provided, that, any person otherwise required to file a return for calendar year 1995, if filing on an annual basis, and who meets the exemption thresholds of Section 4.08.130(A), shall be exempt from the filing requirements of this Chapter for such annual period. In administering the provisions of Chapters 4.02, 4.04, 4.08, 4.10 and 4.14, interest shall be applied at the rate specified in Section 4.04.020(E) for the applicable tax year notwithstanding that the interest may have been incurred or have accrued prior to the effective date of this ordinance.

Section 3. This ordinance shall take effect and be in force five (5) days after passage and legal publication.

WP0532C-ORD
11/30/95

ORIGINAL

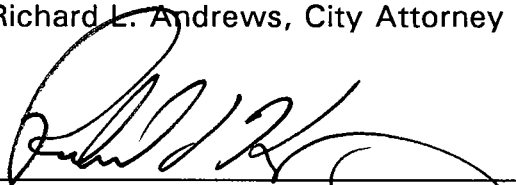
PASSED by the City Council this 11th day of December, 1995, and signed in authentication of its passage this 11th day of December, 1995.

(SEAL)


Donald S. Davidson, DDS, Mayor

Approved as to form:

Richard L. Andrews, City Attorney


Richard L. Kirkby, Assistant City Attorney

Attest:


Myrna L. Basich, City Clerk

Published December 15, 1995