

0102-ORD
07/29/97

CITY OF BELLEVUE, WASHINGTON

ORDINANCE NO. 5013

AN ORDINANCE relating to the City Tax Code and the administration thereof; amending Section 1 (parts) of Ordinance No. 4838 and Sections 4.02.020, 4.02.040 and 4.02.045 of the Bellevue City Code; amending Section 2 (parts) of Ordinance No. 4840 and Sections 4.08.020(L) and 4.08.130(J) of the Bellevue City Code; and establishing an effective date.

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

Section 1. Section 1 (part) of Ordinance No. 4838 and Section 4.02.020 of the Bellevue City Code are amended by adding a new subsection 4.02.020 (I) to read as follows:

4.02.020 Definitions.

I. "Family": One or more persons (but not more than six unrelated persons) living together as a single housekeeping unit. For purposes of this definition, children with familial status within the meaning of Title 42 United States Code, Section 3602(k) and persons with handicaps within the meaning of Title 42 United States Code, Section 3602(h) will not be counted as unrelated persons.

Section 2. Section 1 (part) of Ordinance No. 4838 and Section 4.02.040 of the Bellevue City Code are amended to read as follows:

4.02.040 Registration Required - Certificates.

Any person who engages in any business or performs any act which is subject to the provisions of Bellevue City Code Chapters 4.04, 4.08, 4.10 or 4.14, even if such person is not subject to any tax imposed thereby, 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-two dollars (\$22.00) 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, 1998, 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 except the following:

A. Any farmer who is exempt from the business & occupation tax pursuant to Section 4.08.130(D); or

B. Any "family" as defined in BCC 4.02.020(I).

Section 3. Section 1 (part) of Ordinance No. 4838 and Section 4.02.045 of the Bellevue City Code are amended to read as follows:

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 reporting and filing requirements. 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

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did not fall under the exemption thresholds set forth in Section 4.08.130(A) and failed to file pursuant to this Section.

Section 4. Section 2 (part) of Ordinance No. 4840 and Section 4.08.020(L) of the Bellevue City Code are amended to read as follows:

4.08.020 Definitions.

L. "Day care homes in residences" means child and adult day care facilities in residences.

Section 5. Section 2 (part) of Ordinance No. 4840 and Section 4.08.130(J) of the Bellevue City Code are amended to read as follows:

4.08.130 Exemptions.

J. Day care homes in residences. This Chapter shall not apply to "day care homes in residences" as defined in Section 4.08.020(L).

Section 6. This ordinance shall take effect and be in force thirty (30) days after its passage.

PASSED by the City Council this 4th day of August, 1997, and signed in authentication of its passage this 4th day of August, 1997.

(SEAL)



Ronald E. Smith, Mayor

Approved as to form:

Richard L. Andrews, City Attorney



Richard L. Kirkby, Assistant City Attorney

Attest:



Myrna L. Basich, City Clerk

Published August 8, 1997