

0172-ORD  
07/10/98

CITY OF BELLEVUE, WASHINGTON

ORDINANCE NO. 5075

AN ORDINANCE relating to Title 4 of the Bellevue City Code regarding the City's business and occupation tax, admission tax and gambling tax and the administration thereof; adding a new Section 4.02.047 to Chapter 4.02 of the Bellevue City Code; amending Section 1 (parts) of Ordinance No. 4838 and Paragraphs (A) and (G) of Section 4.02.020 and Section 4.02.075 of the Bellevue City Code; adding a new Section 4.04.045 to Chapter 4.04 of the Bellevue City Code; amending Section 2 (parts) of Ordinance No. 4840 and Sections 4.08.070 and .130 of the Bellevue City Code; amending Section 2 (part) of Ordinance No. 4842 and Section 4.14.045 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. A new Section 4.02.047 is added to Chapter 4.02 of the Bellevue City Code to read as follows:

4.02.047 Accounting methods.

A taxpayer may file tax returns in each reporting period with figures based upon cash receipts only if the taxpayer's books of account are regularly kept on a cash receipts basis. A taxpayer who does not regularly keep books of account on a cash receipts basis must file returns with figures based on the accrual method.

Section 2. Section 1 (part) of Ordinance No. 4838 and Paragraphs (A) and (G) of Section 4.02.072 of the Bellevue City Code are amended to read as follows:

4.02.072 Waiver of Penalty and Interest.

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A. The return was filed on time, but was inadvertently mailed to another agency or there was a delay or loss related to the postal service.

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G. The delinquency was the result of an unforeseen and unintentional circumstance, not immediately known to the taxpayer caused by the malfeasance or misconduct of the taxpayer's employee or accountant.

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Section 3. Section 1 (part) of Ordinance No. 4838 and Section 4.02.075 of the Bellevue City Code are amended to read as follows:

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.

In no event shall the limitations set forth in this section apply if a registered taxpayer, notified by the City of any delinquencies or non-payment, fails to file a tax return.

Section 4. A new Section 4.04.045 is added to Chapter 4.04 of the Bellevue City Code to read as follows:

4.04.045 Signs Posted.

Whenever a charge is made for admission to any place, a sign shall be posted in a conspicuous place on the entrance or ticket office or on the ticket stating that a city admission tax is included in the admission charge.

Section 5. Section 2 (part) of Ordinance No. 4840 and Section 4.08.070 of the Bellevue City Code are amended to read as follows:

4.08.070 Tax on Wholesalers.

There is levied and shall be collected from every person engaging within the City in the business of making sales at wholesale a tax with respect to such business in an amount equal to the gross proceeds of sales of such business multiplied by the rate of .1496 of one percent.

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The measure of the tax is the gross proceeds of the sales of the business without regard to the place of delivery of articles, commodities or merchandise sold.

Section 6. Section 2 (part) of Ordinance No. 4840 and Section 4.08.130 of the Bellevue City Code are amended by the addition of a new Paragraph L to read as follows:

4.08.130 Exemptions.

. . . . .

L. Health Maintenance Organizations. Beginning January 1, 2000, this Chapter shall not apply to premiums or payments for health benefit plans offered by health care service contractors under chapter 48.44 RCW and health maintenance organizations under chapter 48.46 RCW. This exemption does not apply to the services performed by employees of a health maintenance organization.

Section 7. Section 2 (part) of Ordinance No. 4842 and Section 4.14.045 of the Bellevue City Code are amended to read as follows:

4.14.045 Deductions.

In computing the tax imposed by this Chapter, the following items may be deducted from the gross revenue otherwise subject to the tax.

A. The first ten thousand dollars of gross revenue, less amounts paid out for prizes, from raffles conducted by bona fide charitable or nonprofit organizations.

B. Amounts paid out for prizes or as prizes for amusement games, bingo games, raffles and for sales of punchboards and pull-tabs, when the seller of the punchboard or pull-tab is a non profit organization, may be deducted from the gross revenue generated from those activities.


C. Amounts derived from business which the City is prohibited from taxing under the Constitution or laws of this State or of the United States. Exemptions.

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Section 8. This ordinance shall take effect and be in force five days after its passage and legal publication.

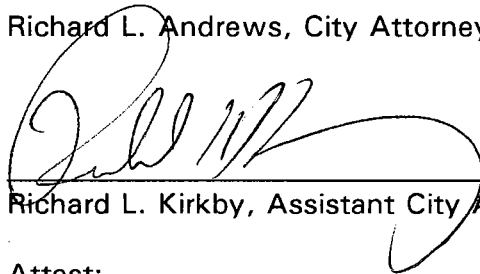
PASSED by the City Council this 20th day of July, 1998, and signed in authentication of its passage this 20th day of July, 1998.

(SEAL)

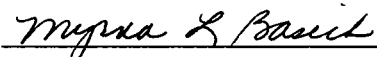
  
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Mike Creighton, Mayor

Approved as to form:

Richard L. Andrews, City Attorney

  
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Richard L. Kirkby, Assistant City Attorney

Attest:

  
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Myrna L. Basich, City Clerk

Published July 24, 1998