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**Council Bill Number:** 111935

**Ordinance Number:** 118822

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AN ORDINANCE relating to deductions allowed for artistic or cultural organizations in computing business licenses and business and occupation taxes and amending Seattle Municipal Code Section 5.44.470.

**Status:** PASSED

**Note:** Returned unsigned by the Mayor on November 21, 1997.

**Vote:** 7-0 (Excused: Donaldson, Noland)

**Date filed with the City Clerk:** 1997/11/21

**Date of Mayor's signature:** 1997/11/13 ([about the signature date](#))

**Date introduced/referred to committee:** 1997/10/27

**Committee:** Budget

**Sponsor:** CHOE

**Committee Recommendation:** Pass

**Index Terms:** ARTS, NON-PROFIT-ORGANIZATIONS, BUSINESS-AND-OCCUPATION-TAX

**Electronic Copy:** [PDF scan of Ordinance No. 118822](#)

**Reference:** Amending: Ord 72630

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**Text:**

AN ORDINANCE relating to deductions allowed for artistic or cultural organizations in computing business licenses and business and occupation taxes; amending Seattle Municipal Code Section 5.44.470.

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. Section 5.44.470 of the Seattle Municipal Code (Ordinance 72630, 10, as amended) is further amended by adding the following new subsection and renumbering subsequent subsections:

5.44.470 Deductions allowed in computing tax or fees.

In computing the tax or fee due under this subchapter, there may be deducted from the measure of tax the following items:

I. Amounts, other than gross income from retail sales as defined in subsection 5.44.026(3)(a) and subsection 5.44.026(3)(e)(iv), received by an artistic or cultural organization which represent gross income derived from business conducted by that organization. The term "artistic or cultural organization" means an organization that qualifies, under the definition in RCW 82.04.4328, as now existing or hereafter amended, for deduction or exemption from state taxation. Amounts, other than gross income from retail sales as defined in subsection 5.44.026(3)(a) and subsection 5.44.026(3)(e)(iv), received by an artistic or cultural organization which represent gross income derived from business conducted by that organization. The term "artistic or cultural organization" means an organization that qualifies, under the definition in RCW 82.04.4328, as now existing or hereafter amended, for deduction or exemption from state taxation.

Section 2. This ordinance shall take effect and be in force thirty (30) days from and after its approval by the Mayor, but if not approved and returned by the Mayor within ten (10) days after presentation, it shall take effect as provided by

Municipal Code Section 1.04.020.

Passed by the City Council the \_\_\_\_ day of \_\_\_\_\_, 19971997, and signed by me in open session in authentication of its passage this \_\_\_\_ day of \_\_\_\_\_, 19971997.  
\_\_\_\_ President \_\_\_\_\_ of the City Council

Approved by me this \_\_\_\_ day of \_\_\_\_\_, 19971997.  
\_\_\_\_ Mayor

Filed by me this \_\_\_\_ day of \_\_\_\_\_, 19971997.  
\_\_\_\_ City Clerk akak: MMMM November 12, 1997November 12, 1997 111935.DOC111935.DOC