
Council Bill Number: 110887

Ordinance Number: 117800

AN ORDINANCE relating to business and occupation taxes and amending Seattle Municipal Code Section 5.44.140.

Status: Passed

Note: 1st Quarter 1995 reclassification & retitling ordinance

Vote: 8-0

Date filed with the City Clerk: 1995/09/19

Date of Mayor's signature: 1995/09/12 ([about the signature date](#))

Date introduced/referred to committee: 1995/09/05

Committee: Business and Labor Policy

Sponsor: DRAGO

Index Terms: ADMINISTRATIVE-PROCEDURES, BUSINESS-AND-OCCUPATION-TAX, SMALL-BUSINESSES

Electronic Copy: [PDF scan of Ordinance No. 117800](#)

Reference: Amending: Ord 72630, 117438

Text:

AN ORDINANCE relating to business and occupation taxes and amending Seattle Municipal Code Section 5.44.140.

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 5.44.140 of the Seattle Municipal Code (Ordinance 72630, Section 13, as last amended by Ordinance 117438, Section 2) is further amended as follows:

5.44.140 When tax due -- Returns.

A. The tax imposed by this chapter except the Sixty-five Dollars (\$65.00) required to accompany the application for the license, and except the Ten Dollars (\$10.00) required to accompany the application for an additional business location, shall be due and payable in quarterly installments unless assigned to an annual reporting basis. Payment shall be made on or before the last day of the month after the end of the quarterly or annual period in which the tax accrued. The payment shall be made as provided in Section 5.44.150 and shall be accompanied by a return, which consists of a form provided by the Finance Director and completed by the taxpayer.

B. The return shall be signed by the taxpayer personally or by a responsible officer of the taxpayer. The individual signing the return shall swear or affirm that the information in the return is full and true.

C. Any person who reasonably estimates that the value of products, gross proceeds of sales, or gross income of the business, as the case may be, subject to tax after all allowable deductions, will not exceed Fifty Thousand Dollars (\$50,000.00) (the "threshold amount") in the current ~~tax~~ calendar year shall file a declaration so stating on a form supplied by the Director at the same time he or she files his or her application for a business license or a renewal. Any person whose declaration is accepted by the Finance Director shall be assigned to an annual reporting basis, and as long as the threshold amount is not exceeded, need not file a return. The declaration shall state that the taxpayer

~~estimates that his or her gross receipts will be less than the threshold amount; promises to file a return after the threshold amount is exceeded; and authorizes the Washington State Department of Revenue to release state tax records to the City in order for the director to verify his or her gross revenue. Any person whose value of products, gross proceeds of sales, or gross income of the business, subject to tax after all allowable deductions, does not exceed the "threshold amount" in the current calendar year, shall file a return, declare "no tax due" on their quarterly or annual return, and submit the return to the Finance Department. The gross receipts and deduction amounts shall be entered on the tax return even though no tax may be due. Quarterly, or annual returns as authorized, must be filed regardless of whether or not any tax is owed. Returns not received on or before the due date will be subject to late charges pursuant to SMC Section 5.44.180.~~

D. A taxpayer; who commences to engage in business during any quarterly period, shall file a return and pay the tax for the portion of the quarterly or annual period during which he or she is engaged in business, subject to the conditions as set forth in subsection C above.

The provisions of this ordinance are declared to be separate and severable. The invalidity of any clause, sentence, paragraph, subdivision, section or portion of this ordinance, or the invalidity of the application thereof to any person or circumstance shall not affect the validity of the remainder of this ordinance, or the validity of its application to other persons or circumstances.

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 _____, 1995, and signed by me in open session in authentication of its passage this _____ day of _____, 1995.

President _____ of the City Council