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CITY OF BELLEVUE, WASHINGTON

ORDINANCE NO. 3192

AN ORDINANCE relating to the utility occupation tax; amending the tax rate applicable to gross income from telephone business in the City, effective January 1, 1983; and amending Section 1 of Ordinance No. 1989, as last amended by Section 1 of Ordinance No. 2911, and Bellevue City Code Section 4.10.040.

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

Section 1. Section 1 of Ordinance No. 1989, as last amended by Section 1 of Ordinance No. 2911, and paragraph B. of Bellevue City Code Section 4.10.040, are hereby amended effective January 1, 1983, to read as follows:

4.10.040 Occupations subject to tax - amount. There is hereby levied upon, and shall be collected from everyone, including the City, on account of certain business activities engaged in or carried on in the City, license fees or occupation taxes in the amount to be determined by the application of rates given against gross income as follows:

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B. Upon everyone engaged in or carrying on a telephone business, a fee or tax equal to the following percentages of the total gross income from such business in the City during the period for which a license or tax is due:

1. From January 1, 1983 through December 31, 1983, 6.24%.
2. From January 1, 1984 through December 31, 1984, 6.18%.
3. From January 1, 1985 through December 31, 1985, 6.12%.
4. From January 1, 1986 through December 31, 1986, 6.06%.

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5. From and after January 1, 1987, six percent.

The term "telephone business" means the business of operating or managing any telephone line or channel or part of any telephone line or channel, or exchange or exchanges used in the conduct of affording telephonic communication for hire and includes the furnishing or providing by any person of intrastate toll telephone service. In determining gross income from such telephone business, including intrastate toll telephone service, the taxpayer shall include 100 percent of the gross income received from such business in the City.

The term "telephone business" does not include the provision of "competitive telephone service" as defined in Bellevue City Code 4.08.030.

. . . .

Section 2. Section 1 above and the amendments thereunder shall take

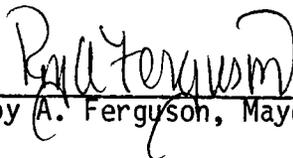
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effect and be in force on January 1, 1983; and the tax rates established thereunder shall apply to gross income derived from business engaged in and services provided on and after said date.

Section 3. This ordinance shall be published by posting it in the three official posting places of the City, and shall take effect and be in force five days after the date of posting.

PASSED by the City Council this 25th day of October, 1982, and signed in authentication of its passage this 25th day of October, 1982.

(SEAL)



Roy A. Ferguson, Mayor

Approved as to form:

Linda M. Youngs, City Attorney



Richard Andrews, Assistant City Attorney

Attest:



Marie K. O'Connell, Acting City Clerk

Published October 30, 1982