ORIGINAL

2341c
4-7-87

CITY OF BELLEVUE, WASHINGTON

ORDINANCE NO. 3851

AN ORDINANCE regarding the business and occupation tax; amending the definition of competitive telephone service; applying the tax to certain charges made by telecommunication companies to other telecommunication companies; and amending Bellevue City Code 4.08.030.C, as last amended by Section 1 of Ordinance No. 3740.

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

Section 1. Bellevue City Code 4.08.030.C, as last amended by Section 1 of Ordinance No. 3740, is hereby amended to read as follows:

4.08.030 Payment of taxes - Amounts

There is levied upon and shall be collection from and paid as hereinafter provided by every person on account and for the privilege of engaging in business activities, a license fee or occupation tax, sometimes herein referred to as the "tax," in amounts to be determined by application of rates given against value of products, gross proceeds of sale, or gross income of business, or cost of doing business, or square footage of office space, as the case may be, for each quarterly period, as follows:

. . .

C. Upon every person engaging within this city in the business of making sales at wholesale or retail, except persons taxable under subsection D; as to such persons, the amount of tax with respect to such business shall be equal to the gross proceeds of such sales of the business without regard to the place of delivery of articles, commodities or merchandise sold, multiplied by the rate of thirteen one-hundredths (.13) of one percent.

For purposes of this chapter the term "sale at retail," in addition to its normal meaning, shall include the provision by any person of competitive telephone service, as defined in RCW 82.04.065, and shall also include that portion of network telephone service, as defined in RCW 82.04.065, which represents charges to another telecommunications company, as defined in RCW 80.04.010 for connecting fees, switching charges, or carrier access charges relating to intrastate toll services.

ORIGINAL

2341c
4-7-87

Section 2. This ordinance shall take effect and in force thirty days after final passage by the Council.

PASSED by the City Council this 23rd day of November, 1987, and signed in authentication of its passage this 25th day of November, 1987.

(SEAL)

Cary E. Bozeman, Mayor

Approved as to form:

Richard L. Andrews, City Attorney

Richard Gidley, Assistant City Attorney

Attest:

Marie K. O'Connell, City Clerk

Published November 27, 1987