

1031C
12/05/90

CITY OF BELLEVUE, WASHINGTON

ORDINANCE NO. 4194

AN ORDINANCE regarding the utility business and occupation tax; reducing taxes for certain businesses; and amending Bellevue City Code 4.10.040, as last amended by Section 1 of Ordinance No. 3852.

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

Section 1. Bellevue City Code 4.10.040, as last amended by Section 1 of Ordinance No. 3852, is hereby amended to read as follows:

4.10.040 Occupations subject to tax - Amount

There is 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:

- A. Upon everyone engaged in and carrying on a telegraph business, a fee or tax equal to 4.5% of the total gross income from such business in the city during the period for which a license or tax is due;
- 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 percent,
 - 2. From January 1, 1984 through December 31, 1984, 6.21 percent,
 - 3. From January 1, 1985 through December 31, 1985, 6.18 percent,
 - 4. From January 1, 1986 through December 31, 1986, 6.15 percent,
 - 5. From January 1, 1987 through December 31, 1987, 6.18 percent,
 - 6. From January 1, 1988 through December 31, 1988, 6.15 percent,
 - 7. From January 1, 1989 through December 31, 1989, 6.12 percent,
 - 8. From January 1, 1990 through December 31, 1990, 6.09 percent,
 - 9. From January 1, 1991 through December 31, 1991, 6.06 percent,
 - 10. From January 1, 1992 through December 31, 1992, 6.03 percent,
 - 11. From and after January 1, 1993, 6 percent.

The term "telephone business" shall have the meaning set forth in RCW 82.04.065. In determining gross income from such telephone business, including intrastate toll telephone service, the taxpayer shall include one hundred percent of the gross income received from such business in the city. The tax established hereunder shall not apply to charges to another telecommunications company, as defined in RCW 80.04.010, for connecting

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fees, switching charges, or carrier access charges relating to intrastate toll telephone services, or for access to, or charges for, interstate services.

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

- C. Upon everyone engaged in or carrying on the business of selling or furnishing gas for domestic, business or industrial consumption, a fee or tax equal to 4.5% of the total gross income from such business in the city during the period for which the license fee or tax is due;
- D. Upon everyone, including the city, engaged in or carrying on the business of furnishing water for domestic, business or industrial consumption, a fee or tax equal to 4.5% of the total gross income from such business in the city during the period for which the license fee or tax is due;
- E. Upon everyone engaged in or carrying on the business of selling or furnishing electric energy, a fee or tax equal to 4.5% of the total gross income from such business in the city during the period for which the license fee or tax is due;
- F. Upon everyone engaged in the business of operating or conducting a fire alarm system, a district telegraph or burglary and police alarm system for hire, a fee or tax equal to 4.5% of the total gross income from the city during the period for which the license fee or tax is due;
- G. Upon everyone, including the city engaged in the conduct, maintenance and operation of a sewerage system, a fee or tax equal to 4.5% of the total gross income from such business in the city during the period for which the license fee or tax is due;
- H. Upon everyone engaged in or carrying on the business of transmitting television by cable, a fee or tax equal to 4.8% of the total gross income from such business in the city during the period for which the fee or tax is due.

Section 2. The tax rate reductions set forth in subsections A, D, F, and G of Section 1 of this Ordinance (telegraph, water, alarm system and sewerage) shall take effect on January 1, 1991.

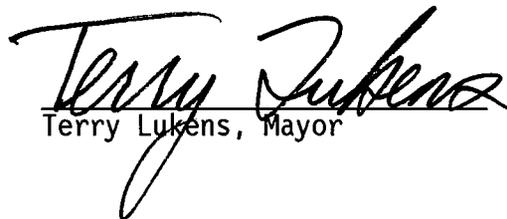
Section 3. The tax rate reductions set forth in subsections C and E of Section 1 of this Ordinance (gas and electric) shall take effect on March 1, 1991.

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Section 4. This ordinance shall take effect and be in force five days after its passage and legal publication.

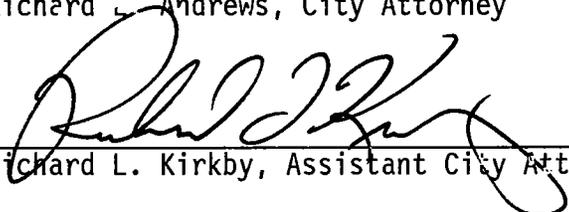
PASSED by the City Council this 10th day of December, 1990 and signed in authentication of its passage this 10th day of December, 1990.

(SEAL)

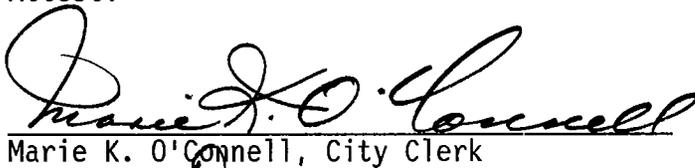

Terry Lukens, Mayor

Approved as to form:

Richard L. Andrews, City Attorney


Richard L. Kirkby, Assistant City Attorney

Attest:


Marie K. O'Connell, City Clerk

Published December 14, 1990