0761-ORD
12/06/04

ORIGINAL

CITY OF BELLEVUE, WASHINGTON

ORDINANCE NO. 5578

AN ORDINANCE relating to the utility occupation tax of the City of Bellevue; amending Section 4.10.030 of the Bellevue City Code and Section 3 of Ordinance No. 4841; adding a new Section 4.10.053 to the Bellevue City Code; and establishing an effective date.

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

Section 1. Section 3 of Ordinance No. 4841 and Section 4.10.030 of the Bellevue City Code are hereby amended to read as follows:

4.10.030 Utility Occupation Activities Subject to Tax.

Upon every person engaging within this City in the following activities; as to such persons, the amount of the tax due with respect to such business in the City shall be equal to the gross income of the business, multiplied by the following applicable rates:

	Activity	Tax Rate
A.	Gas Distribution Business	5.0%
B.	Water Distribution Business	5.0%
C.	Light and Power Business	5.0%
D.	Sewerage System Business	5.0%
E.	Cable Television Service	4.8%
F.	Telephone Business	6.0%
G.	Cellular Telephone Service	6.0%
H.	Solid Waste Collection Business	4.5%

Section 2. There is hereby created a new section of Chapter 4.10 of the Bellevue City Code to read as follows:

4.10.053 Cable Television Utility Tax Credit.

Every person providing cable television service within this City will receive a credit toward the utility tax imposed pursuant to BCC 4.10.030 in the amount of the cable television franchise fee paid to the City. Provided, however, in no case shall the credit exceed the dollar amount of the utility tax due on the same revenue by the cable television service provider.

ORIGINAL

Section 3. The provisions of Section 1 of this ordinance pertaining to gas distribution business and to light and power business shall take effect and be in force on February 4, 2005.

Section 4. The provisions of Section 1 of this ordinance pertaining to water distribution business, sewerage system business, cable television service, telephone business, cellular telephone service and solid waste collection business shall take effect and be in force on January 5, 2005.

Section 5. This ordinance shall take effect and be in force thirty (30) days after passage and legal publication.

Passed by the City Council this 6th day of December, 2004, and signed in authentication of its passage this 6th day of December, 2004.

(SEAL)

Connie B. Marshall
Connie B. Marshall, Mayor

Approved as to form:

Bellevue City Attorney

Lori M. Riordan
Lori M. Riordan, City Attorney

Attest:

Myrna L. Basich
Myrna L. Basich, City Clerk

Published December 10, 2004