1020-ORD
05/15/08

ORIGINAL

CITY OF BELLEVUE, WASHINGTON

ORDINANCE NO. 5814

AN ORDINANCE amending the Bellevue City Code to adopt certain mandatory provisions of the Business and Occupation tax; amending Section 4.09.077 of the Bellevue City Code; and establishing an effective date.

WHEREAS, on November 19, 2007 the Bellevue City Council adopted Ordinance No. 5780; and

WHEREAS, Section 14 of Ordinance No. 5780 adopted a new Section 4.09.077 into the Bellevue City Code in order to adopt a mandatory provision of the Business and Occupation tax; and

WHEREAS, Section 14 of Ordinance No. 5780 contained an error altering the intended meaning and application of Section 4.09.077; and

WHEREAS, it is the intent of the Bellevue City Council to correct such error; now therefore:

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

Section 1. Section 4.09.077.C.1 of the Bellevue City Code is hereby amended to read as follows:

4.09.077 Allocation and apportionment of income when activities take place in more than one jurisdiction.

C. Gross income derived from activities taxed as service and other activities taxed under 4.09.050.B.7 shall be apportioned to the city by multiplying apportionable income by a fraction, the numerator of which is the payroll factor plus the service income factor and the denominator of which is two.

1. The payroll factor is a fraction, the numerator of which is the total amount paid in the city during the tax period by the taxpayer for compensation and the denominator of which is the total compensation paid everywhere during the tax period. Compensation is paid in the city if:

a. The individual is primarily assigned within the city;

b. The individual is not primarily assigned to any place of business for the tax period and the individual performs fifty percent or more of his or her service for the tax period in the city; or

c. The individual is not primarily assigned to any place of business for the tax period, the individual does not perform fifty percent or more of his or her service in any city and the individual resides in the city.

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Section 2. This ordinance shall take effect five days after its adoption and legal publication.

PASSED by the City Council this 19th day of May, 2008, and signed in authentication of its passage this 19th day of May, 2008.

(SEAL)

Grant S. Degginger, Mayor

Approved as to form:

Lori M. Riordan, City Attorney

By: Mary Kate Berens, Deputy City Attorney

Attest:

Myrna L. Basich, City Clerk

Published May 22, 2008