

CITY OF BELLEVUE, WASHINGTON

ORDINANCE NO. 6093

AN ORDINANCE amending provisions of the Bellevue City Business and Occupation Tax code related to square footage tax calculations; amending Sections 4.09.050 and 4.09.100 of 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 4.09.050 of the Bellevue City Code is hereby amended as follows:

4.09.050 Imposition of the tax – Tax or fee levied.

Except as provided in BCC 4.09.090(A), there is hereby levied upon and shall be collected from every person a tax for the act or privilege of engaging in business activities within the city, whether the person's office or place of business be within or without the city. The tax shall be in amounts to be determined by application of rates against the square footage of office space in Bellevue and/or gross proceeds of sale, gross income of business, or value of products, including byproducts, as the case may be, as follows:

A. Square Footage Tax. Upon every person within this city who maintains an office(s) or facility(s), the amount of tax shall be equal to \$0.1834 for each quarterly period of a calendar year for each square foot of floor area of office space calculated to the nearest square foot. The tax rate set forth herein shall be administratively adjusted on January 1st of each year, beginning January 1, 2004, by the director, to reflect any change in the cost of living, as defined and calculated pursuant to BCC 4.03.020(B).

1. As to such person who maintains an office or facility that performs or supports an activity for which such person pays gross receipts business and occupation tax under this chapter, an exemption from a portion of the tax of this section is granted. The exemption is calculated by taking the proportion that adjusted gross receipts bears to the total gross receipts of the business location multiplied by the taxable floor area (as defined in subsection (A)(2) of this section), used to perform or support the activity subject to gross receipts business and occupation tax (subsection B of this section).

"Adjusted gross receipts" for the purpose of this subsection shall include total gross receipts of the business location less receipts from sales reportable under the wholesale or retail gross receipts tax classification delivered outside the city

deductible pursuant to BCC 4.09.100(F) or 4.09.100(N) and not taxed under subsections (B)(1) (extracting tax) or (B)(2) (manufacturing tax) or (B)(5) (printing tax) of this section.

For any person with more than one location in the city, the floor space and receipts from locations within the city shall be combined for the purpose of calculating this exemption.

The director may promulgate rules and regulations regarding the manner, means and method of calculating the exemption.

Section 2. Section 4.09.100.F of the Bellevue City Code is hereby amended as follows:

F. Receipts from Tangible Personal Property and Retail Services Delivered Outside the State. In computing tax, there may be deducted from the measure of tax under retailing or wholesaling amounts derived from the sale of tangible personal property or retail services that are delivered by the seller to the buyer or the buyer's representative at a location outside the state of Washington. The square footage tax pursuant to BCC 4.09.050(A) shall apply to deductions for receipts from sales delivered outside the state.

Section 4. This ordinance shall take effect and be in force thirty (30) days after passage and legal publication.

ORIGINAL

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Passed by the City Council this 3rd day of December, 2012, and signed in authentication of its passage this 3rd day of December, 2012.

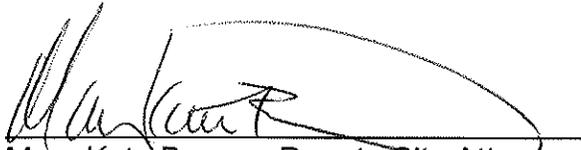
(SEAL)



Conrad Lee
Mayor

Approved as to form:

Lori M. Riordan, City Attorney



Mary Kate Berens, Deputy City Attorney

Attest:



Myrna L. Basich, City Clerk

Published December 6, 2012