

**CITY COUNCIL REGULAR SESSION**

Ordinance amending the Bellevue City Code (BCC) Sections 4.09.077, 4.09.090, and 4.09.100 and establishing an effective date.

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**EXECUTIVE SUMMARY**

As directed by Council on September 7, staff is returning with this Ordinance that amends BCC sections 4.09.077, 4.09.090, and 4.09.100 to make administrative changes to provide consistency and to align with the model ordinance. State law requires that all cities that administer a B&O tax adopt changes in its code to comply with the model ordinance as adopted by the State Legislature.

**RECOMMENDATION**

Move to adopt Ordinance No. 6603.

**BACKGROUND/ANALYSIS**

On September 7 during Council Study Session, staff presented proposed administrative changes to the City's B&O tax provisions. Council directed staff to return with an Ordinance implementing the changes.

Staff reviewed various sections of the code and found certain sections required some administrative cleanup to provide consistency and to align with the model ordinance. These changes are summarized below:

4.09.077(F) – Add effective date to comport with the model ordinance. The absence of the effective date was a Scriveners error.

4.09.090(I) – Change verbiage to be consistent with the model ordinance and RCW 48.14.020(5) which prohibits cities from taxing insurance producers.

4.09.100(N) – Change verbiage of the deduction to be consistent with the actual title of the section.

**POLICY & FISCAL IMPACTS****Policy Impact**

RCW 35.102.040(2) – A city that imposes a Business and Occupation tax must align with the mandatory provisions of the Model Ordinance.

RCW 48.14.020(5) – State law prohibits cities from taxing insurance producers.

**Fiscal Impact**

The fiscal impact from the adoption of these changes is estimated to have a minimal impact to revenue.

**OPTIONS**

1. Adopt the Ordinance amending the Bellevue City Code (BCC) Sections 4.09.077, 4.09.090, and 4.09.100 and establishing an effective date.
2. Do not adopt the Ordinance and provide alternative direction to staff.

**ATTACHMENTS & AVAILABLE DOCUMENTS**

A. Strike Draft  
Proposed Ordinance No. 6603

**AVAILABLE IN COUNCIL LIBRARY**

N/A