

**CITY OF BURLINGTON
ORDINANCE NO. 1891**

AN ORDINANCE IMPOSING A BUSINESS AND OCCUPATION TAX

An ordinance of the City of Burlington related to revenue and finance, adding a new chapter to Title 3 of the Burlington Municipal Code entitled Business and Occupation Tax, imposing a new business and occupation tax, setting the amount of the tax and an effective date, adding business and occupation tax administrative provisions, prescribing penalties, providing a required referendum procedure, and codifying a new chapter in title 3 of the Burlington Municipal Code.

WHEREAS, this Ordinance is adopted pursuant to the powers and authority of the City, including the powers set forth in RCW Chapters 35.21 et seq, 35A.82.020, and 35.102; and

WHEREAS, RCW 35.102.040 provides that a city may deviate from the non-mandatory provisions of the model ordinance, which the City has elected to do; and

WHEREAS, the City has acted upon this authority by enacting business licensing and other requirements which are set forth in Title 3 of the Burlington Municipal Code; and

WHEREAS, the City Council desires to maintain an essential level of community services such as public safety, transportation, culture, and recreation and therefore intends to raise revenues through this means; and

WHEREAS, RCW 35.21.710 authorizes cities to levy and collect a tax not to exceed two-tenths of one percent (0.2%) on gross income of persons doing business within the City; and

WHEREAS, the Washington State Legislature has enacted requirements that all cities levying or planning to levy a general business and occupation tax must adopt an ordinance to be consistent with the "model ordinance" for municipal gross receipts business and occupation tax created through the Washington Association of Cities.

NOW THEREFORE, THE BURLINGTON CITY COUNCIL DO ORDAIN AS FOLLOWS:

SECTION 1: A new Chapter 3.70 of the Burlington Municipal Code is hereby adopted to read as set forth in Exhibit A, attached hereto.

SECTION 2: Severability. If any section, subsection, sentence, clause or phrase of this Ordinance is for any reason held to be invalid or unconstitutional, such decision shall not affect the validity of the remaining portions of this Ordinance, and each section, subsection, sentence, clause or phrase thereof, separately and independently and, in the event that any one or more sections, subsection, sentences, clauses or phrases may later be declared invalid or unconstitutional, then any ordinance or ordinances, or parts thereof, amended or repealed by such portion of this Ordinance shall remain in full force and effect.

SECTION 3: Effective Date. This Ordinance shall take effect and be in force upon its passage by the City Council and approval by the Mayor, if approved; otherwise, as provided by law and five (5) days after the date of publication.

INTRODUCED and PASSED at a regular meeting of the City Council of the City of Burlington this 25th day of June, 2020.

CITY OF BURLINGTON



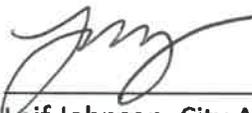
Steve Sexton, Mayor

ATTEST:



Joe Stewart, Finance Director

APPROVED AS TO FORM:



Leif Johnson, City Attorney

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