

ORDINANCE NO. 2023-12-038

AN ORDINANCE OF THE CITY OF BELLINGHAM, WASHINGTON AMENDING BELLINGHAM MUNICIPAL CODE CHAPTER 6.04 TO ADOPT UNIFORM GENERAL BUSINESS AND OCCUPATION TAX REQUIREMENTS MANDATED BY THE STATE OF WASHINGTON

WHEREAS, in 2003, the Washington State Legislature passed a bill requiring all cities imposing a Business and Occupation (B&O) tax to adopt a model ordinance by December 31, 2004; and

WHEREAS, beginning in 2008, cities were required to allow for the allocation or apportionment of service income from B&O taxpayers to eliminate instances of multiple taxation; and

WHEREAS, in 2019, the legislature passed a major revision of the model ordinance which was adopted by the City of Bellingham later that year; and

WHEREAS, in 2023, the legislature updated language that impacts the model ordinance with Senate Bill 5199 changing the definition of printing and publishing income for local B&O taxes; and

WHEREAS, the Association of Washington Cities distributed the final version of the updated model ordinance to cities in November; and

WHEREAS, all cities imposing a B&O tax are advised to adopt the latest revision to the B&O model ordinance prior to its effective date on January 1, 2024 to remain consistent with state law.

NOW THEREFORE, THE CITY OF BELLINGHAM DOES ORDAIN:

Section 1. Section 6.04.078 of the Bellingham Municipal Code is amended as follows:

6.04.078 Allocation and apportionment of printing and publishing income when activities take place in more than one jurisdiction.

Notwithstanding RCW 35.102.130, effective January 1, 2008, gross income from the activities of printing, and of publishing newspapers, periodicals, or magazines, shall be allocated to the principal place in this state from which the taxpayer's business is directed or managed. As used in this section until December 31, 2023, the activities of printing, and of publishing newspapers, periodicals, or magazines, have the same meanings as attributed to those terms in RCW 82.04.280(1) by the department of revenue. Beginning January 1, 2024, until January 1, 2034, as used in this section, the activities of printing, and of publishing newspapers and periodicals or magazines are those activities to which the exemption in RCW 82.04.759 and the tax rate in RCW 82.04.280(1)(a) apply.

Section 2. This ordinance is effective January 1, 2024.

City of Bellingham
City Attorney
210 Lottie Street
Bellingham, Washington 98225
360-778-8270

PASSED by the Council this 11th day of December, 2023.



Council President

APPROVED by me this 21 day of December, 2023.



Mayor

ATTEST: 

Finance Director

APPROVED AS TO FORM:



Office of the City Attorney

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