



## ORDINANCE NO. 28927

1 AN ORDINANCE amending Ordinance No. 28910, regarding the Tax and  
2 License Code, to include an additional exhibit amending Municipal Code  
3 Chapters 6B.10 and 6B.20, effective November 13, 2023.

4 WHEREAS Ordinance No. 28910, amending Title 6 of the Tacoma Municipal  
5 Code ("TMC"), relating to Chapters 6B.10 – General Provisions and 6B.20 – Annual  
6 Business License, was passed on October 31, 2023, with an effective date of  
7 November 13, 2023, and

8 WHEREAS the purpose of these amendments was to: (1) decrease the late  
9 filing penalty on business license fees, (2) strengthen license requirements and  
10 enforcement tools, and (3) clarify administrative provisions of the licensing code,  
11 however portions of the exhibit that included amendments to the code language  
12 were inadvertently left out of the ordinance, and

13 WHEREAS staff recommends the City Council pass this ordinance amending  
14 Ordinance No. 28910 to include the exhibit with these amendments to the TMC  
15 language, with an effective date of November 13, 2023, to be consistent with the  
16 effective date of Ordinance No. 28910; Now, Therefore,

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18  
19 BE IT ORDAINED BY THE CITY OF TACOMA:

20 Section 1. That the City Council hereby adopts the Recitals of this  
21 Ordinance as its formal legislative findings.

22 Section 2. That Ordinance No. 28910, regarding the Tax and License  
23 Code, is hereby amended, to include an additional exhibit amending Tacoma  
24 Municipal Code Chapters 6B.10 and 6B.20, as set forth in Exhibit "B," effective  
25 retroactively to November 13, 2023.  
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Section 3. That the City Clerk, in consultation with the City Attorney, is authorized to make necessary corrections to this ordinance, including, but not limited to, the correction of scrivener's/clerical errors, references, ordinance numbering, section/subsection numbers, and any references thereto.

Passed \_\_\_\_\_

\_\_\_\_\_  
Mayor

Attest:

\_\_\_\_\_  
City Clerk

Approved as to form:

\_\_\_\_\_  
Deputy City Attorney



EXHIBIT "B"

CHAPTER 6B.10  
GENERAL LICENSE PROVISIONS

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**6B.10.050 Separate licenses – When required.**

A. A separate license shall be obtained for each branch, establishment, or separate location in which the business, calling, profession, trade, occupation, or activity licensed by this subtitle is carried on.

B. Each different business, calling, profession, trade, occupation, or activity carried on or device situated at any one location shall be described in detail on the application for business license.

C. Each license shall authorize the licensee to carry on, pursue, or conduct only that business, calling, profession, trade, occupation, or activity, or operate the device, vehicle, or thing described in such license, and only at the location or in the manner indicated therein, except as may be specifically provided in this chapter.

D. Any person renting or making available for rent to the public any dwelling unit is only required to obtain one license for all rental business activity conducted in the City, ~~but~~ and 1) shall register each ~~dwelling unit~~ rental property with the City of Tacoma and include an agreement certifying that each dwelling unit on the rental property complies with RCW 59.18.060, ~~as adopted by the state~~ as it exists or is hereinafter amended, and does not present conditions that endanger or impair the health ~~or~~ and safety of the tenants and 2) provide rental property information as determined by the Director including, but not limited to, rent amounts, property type and number of dwelling units on multi-unit properties.

E. Any person renting or making available for rent to the public any non-dwelling unit used for commercial purposes is only required to obtain one license for all rental business activity conducted in the City and shall provide a name and contact information of an agent located in Pierce County if the owner resides outside of the State of Washington.

**6B.10.060 Application for license.**

No license required hereunder shall be issued except upon application therefor made on forms prescribed by the City. Each application shall be accompanied by the license fee prescribed herein. The Director may require any license applicant to provide documentation as necessary to fully determine the status of ownership, control and finances of that business. Upon approval of the application, the license shall be issued by the City and delivered to the applicant.

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**6B.10.090 Renewal of license – Late payment.**

A. All licenses issued subsequent to the initial license period shall be deemed renewal licenses if there has been no discontinuance of the licensee’s operations or activities. No license may be ~~renewed~~ issued as herein provided unless the licensee has paid in full all license fees and taxes due to the City.

B. Any licensee who shall fail to make payment on or prior to the due date of said license shall be subject to a penalty of 20 percent of the license fee. ~~ies in the following amounts:~~



1 ~~1. If the license fee is not received on or before the due date: a penalty of 20 percent of the~~  
2 ~~license fee or \$25, whichever is greater.~~

3 ~~2. If the license fee is received within a period of over one month following the due date: a~~  
4 ~~penalty equal to 50 percent of the license fee or \$50, whichever is greater.~~

5 C. Remittance that is transmitted to the City by United States mail shall be deemed filed or  
6 received on the date shown by the cancellation mark stamped by the Post Office upon the  
7 envelope containing it. The Director may allow electronic filing or telephonic filing of licenses  
8 or remittances from any licensee. Remittance which is transmitted to the City electronically or  
9 telephonically shall be deemed filed or received on the date submitted.

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#### 11 **6B.10.140 Denial or revocation – Appeal.**

12 A. Reasons for denial or revocation. The Director may deny an application for, or revoke any  
13 license issued under, the provisions of Title 6 based on one or more of the following grounds:

14 1. The license application contained fraudulent or false representation of fact, including, but not  
15 limited to, the existence of owners who were not identified on the application.

16 2. The licensee has failed to comply with any provisions of this title.

17 3. The licensee has failed to comply with any provisions of the TMC related to the operation of  
18 the business.

19 4. The licensee is in default of any payment of any license fee or tax under Title 6.

20 5. The licensee or employee has been convicted of a crime involving the business.

21 6. The licensee is a minor under 18 years of age.

22 7. The licensee's regulatory license has been revoked.

23 8. The licensee is not qualified under any specific provision of this subtitle for a particular  
24 license for which application is made.

25 9. The Director has reasonable grounds to believe the licensee to be dishonest, desires such  
26 license to practice some illegal act or some act injurious to the public health or safety, or the  
continued conduct of the business for which the license was issued will result in a danger to the  
public health, safety, or welfare.

10. The licensee, or the licensee's agents or employees, has committed a crime or other  
violation of law which bears a relationship to the conduct of the business under the license  
issued pursuant to this subtitle. The Director may consider any relevant violation of law  
regardless of whether the same act was charged as a civil infraction or crime or resulted in a  
finding of committed or conviction or if it is deferred or subject to pretrial diversion. If a  
licensee appeals such a suspension, revocation, or denial of a license under this subsection, the  
violation must be proved by a preponderance of the evidence; provided, however, that a finding  
of not committed on a civil infraction or a verdict of not guilty on a criminal charge precludes  
use of that act as a basis for a violation under this chapter.

11. The licensee, or the licensee's agents or employees, has in the conduct of the business  
violated, or the Director reasonably concludes the licensee will not comply with, any local,  
state, or federal law requirements relating to public health or safety. The Director may consider  
any relevant matter, including illegal activity associated with the licensee's operation of a



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current business or previously operated business, or the conduct of the licensee’s patrons or employees, inside or outside a current or previously operated business, including tolerance of a public nuisance, for which the licensee can reasonably control or prevent.

12. The conduct of the business has resulted in the creation of a public nuisance as defined in the TMC or in state law.

13. The licensee or the property owner where the business is located is subject to a Chronic Nuisance action under TMC 8.30A.

14. The applicant or licensee has had a license revoked, denied, or suspended three times pursuant to Subtitle 6B or by any other administrative authority.

B. Application for new license after denial, revocation, or suspension. If the City denies, revokes or suspends a license, the licensee or person in control of the business may not apply for an annual business license within 12 months after the denial, revocation, or suspension unless it was due to:

1. the applicant being a minor,
2. a violation of a regulatory license in Subtitle 6B, and the violation has since been remedied,
3. nonpayment of taxes or license fees pursuant to Title 6 that have since been paid, or
4. not having a required local, state, or federal license, but which has since been obtained.

C. A licensee may not circumvent the provisions of this chapter by applying for a license in the name of a spouse, relative, or other person, or by using shell business entities. The Director may require any license applicant to provide documentation as necessary to fully determine the status of ownership, control, and finances of that business.

D. If a license is revoked or suspended due to the licensee, or the licensee’s agents or employees, committing a violation of Chapter 8.190 TMC - Drug Crimes, in relationship to the conduct of the business under the license issued pursuant to this subtitle, the following procedures will be followed.

1. For a first violation of Chapter 8.190 TMC, the license of the owner shall be suspended for 30 days. During this 30-day period, the owner shall cease all activity related to that license. At the end of the 30-day period, the license may be reinstated, provided that the licensee refrains from violating Chapter 8.190~~29~~ TMC or other provisions of law and complies with all other legal requirements. The 30-day period shall run from the date of suspension unless a timely appeal is filed. In the event a timely appeal is filed but ultimately denied, the 30-day period shall begin to run the day after all appellate remedies have been exhausted.
2. If a licensee engages in activity during any period of suspension or subsequently violates TMC 8.190 at any time after a first violation, the license shall be revoked for a period of one year. The one-year period shall run from the date of revocation unless a timely appeal is filed. In the event a timely appeal is filed but ultimately denied, the one-year period shall begin to run the day after all appellate remedies have been exhausted. The licensee shall not be eligible for any license from the City of Tacoma during this period. At the end of the one-year period, the licensee may apply for a new license, provided that the licensee complies with all requirements for such a license.



3. Second revocation of license. If a license is revoked for a second time due to a violation of Chapter 8.190 TMC, the licensee shall never be eligible for any license to conduct or manage any business or activity in the City of Tacoma.

~~E~~. Notice.

1. The Director shall notify such licensee in writing by first-class mail or hand delivery of the denial or revocation of the license and the grounds therefor.

2. Denial of a license application under this subsection shall take effect immediately upon the mailing or hand delivery of the denial notice, as if no license was issued.

3. Revocation of a license issued shall not take effect until ten days after the mailing or hand delivery of the revocation notice and, if appeal is taken as outlined, the revocation shall be stayed pending final action by the Hearing Examiner. A licensee shall surrender all licenses issued by the City on the effective date of such revocation.

~~D~~F. Conditional License. The Director has the discretion to issue a conditional license after a license has been revoked or denied, if the Director reasonably concludes the licensee is likely able to operate the business in compliance with local and state laws, and if the licensee agrees to comply with conditions imposed by the City.

1. The conditions imposed must be directed at remedying the violations in this subsection or taking proactive measures to prevent the violations from occurring in the future.

2. The term of the conditional license will start on the date of the Conditional License through December 31<sup>st</sup> of the same year.

3. Prior to December 31<sup>st</sup>, the Conditional License will be reviewed and may be extended into the following calendar year if the Director determines the conditions of the license need to continue to protect public health, safety or welfare.

4. The licensee may appeal the conditions as provided in subsection E below. If the licensee fails to comply with the imposed conditions, the Director may revoke the license.

~~E~~G. Appeal. Any licensee may, within ten days from the date that the denial, revocation, or conditional license notice was delivered to the licensee, appeal such notice by filing a written notice of appeal setting forth the grounds of the appeal with the City Clerk. The hearing shall be conducted in accordance with the procedures for hearings as set forth in TMC 1.23. The Hearing Examiner shall set a date for hearing said appeal and notify the licensee by mail of the time and place of the hearing. After the hearing, the Hearing Examiner shall, after appropriate findings of fact and conclusions of law, affirm, modify, or overrule the denial, revocation, or conditional license, or reinstate the license, and may impose any conditions upon the continuance of the license.

The decision of the Hearing Examiner shall be final. The licensee or the Director may seek review of the decision by the Superior Court of Washington in and for Pierce County within 21 days from the date of the decision. If review is sought as herein prescribed, a revocation shall be stayed pending final action by the Superior Court.

**6B.10.145 Summary suspension – Appeal.**

A. The Director or public official in charge is authorized to immediately stop hazardous conditions that are in violation of the TMC, up to and including closing the business operation. At the order of the public official, occupants shall be required to immediately vacate the



building and cease all activity at the site. Such order and demand may be oral or written. Failure to comply with the orders of the City of Tacoma official is a misdemeanor.

1 B. Such hazardous conditions include but may not be limited to:

- 2 1. Conditions that exist that are deemed hazardous to life or property.  
3 2. The owner or owner's employee or agent has knowingly permitted a violation:  
4 a. of the Uniform Controlled Substances Act;  
5 b. of any law against gambling;  
6 c. of any law against sales or distribution of firearms and dangerous weapons; or  
7 d. of any law against prostitution within the business.  
8 3. Unlicensed operations or unlawful occupancy.

9 C. Conditional License. The Director has the discretion to issue a conditional license after a  
10 license has been summarily suspended, if the Director reasonably concludes the licensee is  
11 likely able to operate the business in compliance with local and state laws and if the licensee  
12 agrees to comply with conditions imposed by the City.

13 1. The conditions imposed must be directed at remedying the violations in this subsection or  
14 taking proactive measures to prevent the violations in this subsection from occurring in the  
15 future.

16 2. The term of the conditional license will start on the date of the Conditional License through  
17 December 31<sup>st</sup> of the same year.

18 3. Prior to December 31<sup>st</sup>, the Conditional License will be reviewed and may be extended into  
19 the following calendar year.

20 4. The licensee may, within ten days from the date of the Conditional License, appeal the  
21 conditions to the Hearing Examiner as provided in subsection ED below. If the licensee fails to  
22 comply with the imposed conditions, the Director shall may revoke the license.

23 D. Hearing Notice. At the time the Director or public official notifies the licensee of the  
24 summary suspension, either by mail, email, hand delivery, or by posting the notice of summary  
25 suspension in a prominent location on the premises, the Director shall also schedule a hearing to  
26 be held within three business days from the date of the notice of summary suspension. Where an  
oral summary suspension is ordered by a public official, the Director shall schedule a hearing to  
be held within three business days from the date of the summary suspension and the licensee  
will be notified of the summary suspension and hearing by mail, facsimile, email, personal  
service, or hand delivery. Such notices shall state the time and place of the hearing.

E. Appeal. The decision of the Director shall be final. The licensee may, within ten days from  
the date of the Director's decision, appeal such suspension by filing a written notice of appeal  
setting forth the grounds of the appeal with the City Clerk. The hearing shall be conducted in  
accordance with the procedures for hearings as set forth in TMC 1.23. The Hearing Examiner  
shall set a date for hearing said appeal and notify the licensee by mail of the time and place of  
the hearing. After the hearing thereon, the Hearing Examiner shall, after appropriate findings of  
fact and conclusions of law, affirm, modify, or overrule the summary suspension and reinstate  
the license, and may impose any terms upon the continuance of the license.



The decision of the Hearing Examiner shall be final. The licensee and/or the Director may seek review of the decision by the Superior Court of Washington in and for Pierce County within 21 days from the date of the Hearing Examiner’s decision.

F. If a licensee engages in activity during any period of suspension or subsequently violates the TMC that creates a hazardous condition, the license shall be suspended as outlined in this section and revoked for a period of one year. The one-year period shall run from the date of suspension unless a timely appeal is filed as outlined in TMC 6B.10.140.G. In the event a timely appeal is filed but ultimately denied, the one-year period shall begin to run the day after all appellate remedies have been exhausted. The licensee shall not be eligible for any license from the City of Tacoma during this period. At the end of the one-year period, the licensee may apply for a new license, provided that the licensee complies with all requirements for such a license

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**6B.10.260 Violations – Penalties.**

A. Unless another criminal penalty has been prescribed for a violation of a specific provision of this chapter, violation of any of the provisions of Subtitle 6B is a misdemeanor. Any person violating or failing to comply with any of the provisions of this subtitle or any lawful rule or regulation adopted by the Director pursuant thereto, upon conviction thereof, may be punished by a fine in any sum not to exceed \$1,000, or by imprisonment for a term not exceeding 90 days, or by both such fine and imprisonment.

B. Notice of Violation. The Director may issue a Notice of Violation to the person responsible for a violation of this subtitle.

1. The notice shall state:

(a) the address of the site;

(b) a description of the violations(s) which is (are) to be corrected and a reference to the provisions of the Tacoma Municipal Code which have been violated;

(c) a description of the action required to correct the violation;

(d) that the violation needs to be corrected within 10 calendar days, except that if the Director determines the violation needs to be corrected sooner to maintain public health, safety or welfare, a shorter time period may be provided;

(e) the penalties that may be imposed in the event that the condition is not corrected within the timeframe indicated on the Notice of Violation;

(f) the name, address and telephone number of the division and person issuing the Notice of Violation; and

(g) that the person concerned has the right to request an Administrative Review under Section 6B.10.265, and the main details of those rights,

CB. Any person violating or failing to comply with any of the provisions of this subtitle, or any lawful rule or regulation adopted by the Director pursuant thereto, may also be subject to a civil penalty as described below for each day during which the business is carried on in violation of this subtitle. Civil penalties may continue to accumulate each day until the person comes into compliance with the provisions of this subtitle.





DC. Civil Penalty. Penalties for violations of this chapter may be assessed in the amount of \$250.

~~D. Penalties: main procedural requirements~~

1. The City shall give notice of the penalty.

2. The notice shall state:-

(a) that the City has imposed a penalty against the person concerned;

(b) the amount of the penalty;

(c) the code violation for which the City considers gave it the power to impose the penalty;

(d) any other facts which the City considers justify the imposition of a penalty and the amount or amounts of the penalty;

(e) that the person concerned has the right to request an Administrative Review under Section 6B.10.265, and the main details of those rights:- and

(f) that penalties may accumulate each day until the person comes into compliance with the provisions of this subtitle.

~~3ED~~. A ~~n~~Notice under this section shall be given by mail, email or hand delivery:-

~~(a) service~~ to the person ~~on~~ whom the Notice of Violation or pPenalty was imposed, ~~;- or~~

~~(b) posted on the property~~

FE. The City of Tacoma may place a utility restraint on the property.

GF. Penalties provided in this subtitle may be in addition to all other penalties provided by law.

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**6B.10.265 Administrative reviews by the Director of Notice of Violation or Penalty – Appeal.**

A. General. A person, to whom a Notice of Violation or Penalty ~~for a civil penalty is assessed~~issued, may request an administrative review of the Notice of Violation or Penalty~~the civil penalty~~.

B. How to request administrative review. A person may request an administrative review of the Notice of Violation or the civil pPenalty by filing a written request with the Director ~~of the department or division~~ listed as the contact, within ten calendar days from the date of the Notice ~~of the civil penalty~~. The request shall state, in writing, the reasons the Director should review the Notice ~~for the issuance of the civil penalty~~. Failure to state the basis for the review in writing shall be cause for dismissal of the review. Upon receipt of the request for administrative review, the Director shall review the information provided.

C. Decision of Director. After considering all ~~of~~ the information provided, the Director shall determine whether a violation has occurred and shall affirm, vacate, suspend, or modify the Notice ~~of penalty~~ or the amount of any monetary penalty assessed. The ~~d~~Director’s decision shall be delivered in writing to the appellant by first-class mail.

D. Appeals to the Hearing Examiner of Directors ~~d~~Decision. Appeal of the Director’s decision shall be made within 10 calendar days after the date of the Director’s decision by filing a written notice of appeal, clearly stating the grounds that the appeal is based on, with the City



1 Clerk, and the City Clerk shall set a date for the hearing of such appeal before the Hearing  
2 Examiner of the City, which appeal shall be governed by TMC 1.23, and shall notify the  
3 appellant by mail, of the time and place of hearing.

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**CHAPTER 6B.20  
ANNUAL BUSINESS LICENSE**

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**6B.20.020 License fee.**

Pursuant to Section 6B.20.010, there is hereby imposed an annual business license fee based on anticipated annual gross income as shown in subsection ~~C~~E, with the following exceptions who shall pay an annual administrative fee as shown in section D:

A. Any charitable organization that has been exempted from payment of taxes to the federal government under Section 501(c)(3) of the Internal Revenue Code, ~~shall pay an annual administrative fee of \$25.~~

B. ~~In the case where~~ When business is transacted at two or more locations by one person, each additional location ~~shall pay an annual administrative fee of \$25.~~

C. Any business with anticipated annual gross income of less than \$12,000.

D.

<u>Year</u>	<u>Annual Administrative Fee</u>
<u>2012 – 2023</u>	<u>\$25</u>
<u>2024</u>	<u>\$37</u>

E.

<u>Year</u>	<u>Anticipated Annual Gross Income</u>	<u>Annual Fee</u>
<del>2012 – 2023</del>	<del>Less than \$12,000</del>	<del>\$25</del>
<del>2012 – 2016</del>	\$12,000 or more	\$90
<del>2017 – 2022</del>	Between \$12,000 and \$250,000	\$110
<del>2017 – 2022</del>	More than \$250,000	\$250
<b>2023</b>	Between \$12,000 and \$250,000	\$130
	Between \$250,001 and \$1,000,000	\$300
	Between \$1,000,001 and \$5,000,000	\$1,000
	More than \$5,000,000	\$1,500
<b>2024</b>	<del>Less than \$12,000</del>	<del>\$37.50</del>
	Between \$12,000 and \$250,000	\$190
	Between \$250,001 and \$1,000,000	\$435
	Between \$1,000,001 and \$5,000,000	\$1,500
	More than \$5,000,000	\$2,000



**6B.20.030 Exemptions.**

To the extent set forth in this section, the following persons and businesses shall be exempt from the licenser requirements as outlined in this chapter:

A. Any person or business who does not maintain a place of business within the City and whose annual value of products, gross proceeds of sales, or gross income of the business in the City is equal to or less than \$2,000 shall be exempt from the general business license requirements of this chapter. The exemption does not apply to regulatory license requirements.

B. A farmer, gardener, or other person selling, delivering, or peddling any fruits, vegetables, berries, eggs, or any farm produce or edibles raised, gathered, produced, or manufactured by such person as outlined in RCW 36.71.090.

**6B.20.040 Term of license – Due date – Late payment.**

A. The term of the license shall be January 1 through December 31 of each year.

B. The due date of the license shall be January 31, unless the due date is a Saturday, Sunday, or City or federal legal holiday, then the due date shall be the next succeeding day that is neither a Saturday, Sunday, or City or federal legal holiday.

C. Penalties shall be assessed on license fees pursuant to TMC 6B.10.090. Administrative fees are not subject to penalties.

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