



TO: T.C. Broadnax, City Manager
FROM: Danielle Larson, Tax & License Manager, Tax & License
Andy Cherullo, Finance Director
COPY: City Council and City Clerk
SUBJECT: Ordinance – Amending Title 6 Tax & License Code - March 4, 2014
DATE: February 5, 2014

SUMMARY:

Amending Title 6 of the Tacoma Municipal Code (TMC) to correct language and code cites.

STRATEGIC POLICY PRIORITY:

Correcting language and code cites in the Tacoma Municipal Code encourages and promotes an open, effective, results-oriented organization.

BACKGROUND:

At times the TMC is amended and cites need to be corrected in other chapters of the code. RCW requirements also require the City to make amendments to RCW cites or language as required by state law.

ISSUE:

Several sections in Title 6 require amendment to bring them into alignment with other chapters of the TMC and RCW requirements.

6A.30.90.V - In 2002 a “non-reporting” account status was created for persons doing business in the City of Tacoma who have annual gross income of less than \$10,000. This allowed an exemption from filing a City B&O tax return and established a no-fee business license. In 2012, the business license threshold was raised to \$12,000 and a \$25 administrative fee was added to the license code for “non-reporting” accounts. There remains an exemption from filing a City B&O tax return, but the gross income threshold amount is currently \$10,000 in the tax code and should be amended to \$12,000 to be consistent with the license code.

6A.90.040.E.1 – This section relates to credits towards Natural Gas Use tax. RCW 82.14.230 was amended in 2010 and requires the TMC to be the same.

6A.100 - Adding in new sections for Administrative Provisions and Overpayment of Tax to be consistent with all other tax chapters in 6A. Both of these sections were inadvertently omitted when the entire Tax Code was updated in 2004.

6B.130.010 - TMC cite to Chapter 13 is incorrect.

6B.160.070 – When the pawnbroker license was updated in 2012, the period of redemption was not amended to reflect current RCW language and is not consistent with state pawnbroker licensing requirements.

6B.165.100 – Updating Public Works department to reflect the current name of Neighborhood and Community Services Department.



6B.170.060 – Updating the door to door solicitors license requirement for photos to be consistent with other licensing codes with the same requirement only requiring two photos instead of three.

6B.200.040 – Updating the name of the Side Sewer license bond requirement as stated in TMC 10.22.

ALTERNATIVES:

There are no alternatives. The language being amended is required to bring the sections into alignment with current RCW and TMC cites.

RECOMMENDATION:

City staff recommends the City Council adopt amendments to Title 6. The language being amended is required to bring the sections into alignment with current RCW and TMC cites.

FISCAL IMPACT:

None.