



## ORDINANCE NO. 28878

1 AN ORDINANCE relating to taxation and revenue; amending Subtitle 6A of the  
2 Tacoma Municipal Code, relating to the Tax Code, by amending Chapter  
3 6A.130, entitled "Local Solid Waste Customer Excise Tax," to create an  
4 exemption for charges to customers who take solid waste to private solid  
5 waste disposal facilities consistent with the existing exemption for customers  
6 who take solid waste to public solid waste disposal facilities, effective  
7 retroactive to April 1, 2023.

8 WHEREAS Chapter 6A.130 of the Tacoma Municipal Code provides an  
9 exemption to City disposal facilities from collecting the local solid waste customer  
10 excise tax when customers take their solid waste directly to the City's disposal  
11 facility, and

12 WHEREAS the proposal to add an exemption for customers who take their  
13 solid waste directly to private disposal facilities will bring the requirement to collect  
14 the excise tax consistent between public and private facilities, will eliminate the  
15 inequity between public and private disposal facilities, and establish an exemption  
16 for both public and private facilities from collecting the excise tax from their  
17 customers who bring in solid waste to their facilities, and

18 WHEREAS the proposal will prevent the 6 percent excise tax from being  
19 collected multiple times on the same solid waste product, and

20 WHEREAS providing an exemption from collecting the excise tax to all  
21 disposal facilities in the City when a customer takes solid waste to a facility will  
22 provide equitable application of the excise tax to City residents hauling and  
23 disposing of their own solid waste, and will be particularly important to households  
24 in the low opportunity communities in the City; Now, Therefore,



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BE IT ORDAINED BY THE CITY OF TACOMA:

Section 1. That Subtitle 6A of the Tacoma Municipal Code (“TMC”), relating to the Tax Code, is hereby amended by amending Section 6A.130.020 entitled “Definitions,” Section 6A.130.030 entitled “Imposition of Local Solid Waste Customer Excise Tax,” and Section 6A.130.040 entitled “Exemptions,” to read as set forth in the attached Exhibit “A.”

Section 2. That the amendments set forth in the attached Exhibit “A,” shall be effective retroactive to April 1, 2023.

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 "A"

CHAPTER 6A.130  
LOCAL SOLID WASTE CUSTOMER EXCISE TAX

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Sections:

- 6A.130.010 Authority
- 6A.130.020 Definitions
- 6A.130.030 Imposition of local solid waste customer excise tax
- 6A.130.040 Exemptions

\* \* \*

**6A.130.020 Definitions**

The following definitions apply to each section in this chapter of the Tacoma Municipal Code:

~~Commercial customer.~~ "Commercial Customer" shall have the same meaning as that term is given pursuant to Chapter 12.09 of the Tacoma Municipal Code, as now, or may hereafter be amended.

~~Local solid waste customer excise tax.~~ "Local solid waste customer excise tax" shall mean and refer to the excise privilege tax imposed pursuant to this chapter.

~~"Private disposal services facility" shall mean a private recovery facility and/or transfer center used for disposal of solid waste that has been issued a special permit for such pursuant to Tacoma Municipal Code 12.09.~~

~~Private solid waste collection and disposal services.~~ "Private Solid Waste Collection and Disposal Services" shall mean all services provided by a solid waste collection business to customers in the City of Tacoma for the collection and ~~for~~ disposal of solid waste.

~~Public disposal services.~~ "Public disposal ~~services facility~~" shall mean ~~the customer use of~~ the City of Tacoma recovery and transfer center used for disposal of solid waste.

~~Public solid waste collection and disposal services.~~ "Public solid waste collection and disposal services" shall mean all services provided by the Solid Waste Management Division to commercial and residential customers for the collection and disposal of solid waste under authority of Chapter 12.09 of the Tacoma Municipal Code; ~~provided that, public solid waste collection and disposal services shall not include public disposal services.~~

~~Residential customer.~~ "Residential customer" shall have the same meaning as that term is given pursuant to Chapter 12.09 of the Tacoma Municipal Code, as now, or may hereafter be amended.

~~Solid waste.~~ "Solid waste" shall have the same meaning as that term is given pursuant to Chapter 12.09 of the Tacoma Municipal Code, as now, or may hereafter be amended.

~~Solid waste collection business.~~ "Solid waste collection business" means every person, other than the City, who receives solid waste for transfer, storage, or disposal including but not limited to all solid waste collection services.



**6A.130.030 Imposition of Local Solid Waste Customer Excise Tax.**

1 A. Imposition of local solid waste customer excise tax.

2 There is hereby imposed a local solid waste customer excise tax upon the privilege of doing business in  
3 or residing in the City.

4 B. Rate.

5 The rate for the local solid waste customer excise tax imposed pursuant to this chapter shall be equal to  
6 six percent (6%) of the charges paid for public solid waste collection ~~and disposal services~~, the  
7 availability of public solid waste collection ~~and disposal services~~, and private solid waste collection ~~and~~  
~~disposal services~~.

8 C. When due.

9 The local solid waste excise tax shall be due and payable at the time of payment of the charges for public  
10 solid waste collection ~~and disposal services~~, availability of public solid waste collection ~~and disposal~~  
~~services~~, and private solid waste collection ~~and disposal services~~.

11 D. Collection and remittance of tax by City.

12 The local solid waste customer excise tax imposed upon charges for public solid waste collection ~~and~~  
~~disposal services~~ and the availability of public solid waste collection ~~and disposal service~~, shall be  
13 collected by the City at the time of payment of charges for such services.

14 E. Collection and remittance of tax by solid waste collection business.

15 Any person who receives any payment for private solid waste collection ~~and disposal services~~ shall  
16 collect the amount of the local solid waste customer excise tax imposed from the person making the  
17 payment and shall remit the same as herein provided. The local solid waste customer excise tax amount  
18 required to be collected under this chapter shall be deemed to be held in trust by the one required to  
19 collect the same until remitted to the City as herein provided.

20 Any person required under this chapter to collect the local solid waste customer tax imposed upon  
21 charges paid for private solid waste collection ~~and disposal services~~, that fails to collect the same, or  
22 having collected the same, fails to remit the same to the City in the manner prescribed by this chapter,  
23 whether such failure be the result of the person's own act or the result of acts or conditions beyond their  
24 control, shall nevertheless be personally liable to the City for the amount of such tax.

25 The local solid waste customer excise tax imposed hereunder upon charges for private solid waste  
26 collection ~~and disposal services~~ collected at the time the charge is paid by the person receiving private  
solid waste collection ~~and disposal services~~ shall be reported and remitted by the person receiving the tax  
to the Director in quarterly or monthly installments as determined by the Director.



**6A.130.040 Exemptions.**

1 The local solid waste excise tax imposed pursuant to this chapter shall not apply to:

2 ~~(a)A.~~ Rates and fees charged for private and public solid waste collection ~~and disposal services~~ when  
3 received by any agency, division, or branch of the federal government or to services rendered under a  
4 contract therewith,

4 ~~(b)B.~~ Rates and fees charged by the City to a county, city or town for public solid waste collection ~~or~~  
5 ~~disposal services~~ received under a solid waste services agreement,

5 C. Rates and fees charged customers with a residence or place of business located outside of the  
6 corporate boundaries of City to collect and dispose of solid waste generated and collected outside of the  
7 corporate boundaries of the City.

7 ~~(e)D.~~ Rates and fees charged customers bringing solid waste to ~~by a private disposal services facility or~~  
8 public disposal services facility for solid waste disposal.

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