

ORDINANCE 1480

AN ORDINANCE OF THE CITY OF NORTH BEND, WASHINGTON, ADOPTING A NEW NORTH BEND MUNICIPAL CODE SECTION 5.04.095 TO EXEMPT CITY ACTIVITIES AND CITY SPONSORED EVENTS FROM BUSINESS LICENSE REQUIREMENTS AND BUSINESS AND OCCUPATION TAXES; PROVIDING FOR SEVERABILITY; AND ESTABLISHING AN EFFECTIVE DATE

WHEREAS, state law authorizes municipalities to impose business and occupation taxes on business activities within the City; and

WHEREAS, the Washington State Legislature enacted EHB 2030, codified at Chapter 35.102 RCW, which required that all cities levying general business and occupation taxes must revise their ordinances to include mandatory provisions consistent with the “model ordinance” for business and occupation taxes created through the Association of Washington Cities; and

WHEREAS, on December 4, 2012 the City of North Bend adopted Ordinance No. 1477 to include mandatory provisions of the model business and occupation tax ordinance codified in Chapter 5.04 of the North Bend Municipal Code; and

WHEREAS, RCW Section 35.102.040 authorizes all cities to adopt their own provisions for tax exemptions, credits, and deductions except those deductions intended to prevent multiple taxation and certain deductions for professional service providers; and

WHEREAS, the City Council of the City of North Bend wishes to adopt a new North Bend Municipal Code Section 5.04.095 to exempt City activities and City sponsored events from business license requirements and business and occupation taxes;

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF NORTH BEND, WASHINGTON, DOES ORDAIN AS FOLLOWS:

Section 1. New NBMC Section 5.04.095 Adopted: A new North Bend Municipal Code Section 5.04.095 (to be entitled “City Activities and City Sponsored Events Exempted”) is hereby adopted to read as follows:

5.04.095 City Activities and City Sponsored Events Exempted.
City of North Bend activities, and vendor activities that are only conducted at and while participating in events that fall within the umbrella of City sponsored events

(including but not limited to the North Bend Farmers Market, North Bend Downtown Block Party, North Bend Jazz Walk, North Bend Adventure Sport Festival and Festival at Mt Si), are exempt from the business license requirements and the taxes levied by this chapter.

Section 2. Severability: Should any section, paragraph, sentence, clause or phrase of this ordinance, or its application to any person or circumstance, be declared unconstitutional or otherwise invalid for any reason, or should any portion of this ordinance be pre-empted by state or federal law or regulation, such decision or pre-emption shall not affect the validity of the remaining portions of this ordinance or its application to other persons or circumstances.

Section 3. Effective Date: This ordinance shall be published in the official newspaper of the City, and shall take effect and be in full force five (5) days after the date of publication.

ADOPTED BY THE CITY COUNCIL OF THE CITY OF NORTH BEND, WASHINGTON, AT A REGULAR MEETING THEREOF, THIS 19TH DAY OF FEBRUARY 2013.

CITY OF NORTH BEND:

APPROVED AS TO FORM:

Kenneth G. Hearing, Mayor

Michael R. Kenyon, City Attorney

ATTEST/AUTHENTICATED:

Published: February 27, 2013
Effective: March 4, 2013

Susie Oppedal, City Clerk