

**ORDINANCE NO. 23-1286**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LAKE FOREST PARK, WASHINGTON, AMENDING CHAPTER 5.05 OF THE LAKE FOREST PARK MUNICIPAL CODE, BUSINESS TAXES, LICENSES AND REGULATIONS, BY AMENDING SECTION 5.05.100; PROVIDING FOR SEVERABILITY, AND ESTABLISHING AN EFFECTIVE DATE**

---

**WHEREAS**, the City of Lake Forest Park ("City") imposes a business and occupation tax under Title 5 of the Lake Forest Park Municipal Code; and

**WHEREAS**, the Council adopted Ordinance 1204 adding Chapter 5.05, Business and Occupation Tax to the Lake Forest Park Municipal Code; and

**WHEREAS**, RCW 35.102.150 has been amended and requires an amendment to Section 5.05.100 of the LFPMC.

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF LAKE FOREST PARK, WASHINGTON, DO ORDAIN AS FOLLOWS:**

Section 1. AMENDMENT TO SECTION 5.05.100. The City Council of the City of Lake Forest Park hereby amends LFPMC 5.05.100, Allocation and apportionment of printing and publishing income when activities take place in more than one jurisdiction, to read as follows:

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

Notwithstanding RCW 35.102.150, 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 3. CORRECTIONS. The City Clerk 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.

Section 4. SEVERABILITY. Should any portion of this Ordinance, or its application to any person or circumstance, be declared unconstitutional or otherwise invalid for any reason, such decision shall not affect the validity of the remaining portions of this Ordinance or its application to other persons or circumstances.

Section 5. EFFECTIVE DATE. This ordinance shall take effect five days after publication.

**APPROVED BY A MAJORITY** of the Lake Forest Park City Council this 14th day of December, 2023.

APPROVED:

---

Jeff Johnson  
Mayor

ATTEST/AUTHENTICATED:

---

Matt McLean  
City Clerk

APPROVED AS TO FORM:

---

Kim Adams Pratt  
City Attorney

Introduced: \_\_\_\_\_  
Adopted:  
Posted:  
Published:  
Effective: