

TO: City Council
FROM: Shelly Carter, Assistant Finance Director
DATE: November 28, 2023
SUBJECT: Business and Occupation Tax Code Update

1) Recommended Action:

None, this is informational only.

2) Background:

Our City Code follows the state Model Ordinance for Business & Occupation (B&O) Tax. The state has made a small change to the Model Ordinance that is only administrative in nature. We are updating the City Code to reflect this change.

3) Policy Support:

Refine and Sustain a Great Organization.

4) Alternatives:

None.

5) Fiscal Notes:

There is no fiscal impact of this change. It does not cost us money, and we will not collect more money because of this change.

6) Attachments:

A. None.