

ORDINANCE NO. O2023-016

AN ORDINANCE of the City Council of the City of Tumwater, Washington, relating to Business and Occupation Tax and the administration of all local taxes and amending Section 5.08.078, Allocation and apportionment of printing and publishing income when activities take place in more than one jurisdiction, of the Tumwater Municipal Code (Ordinance Nos. O2012-024, O2007-021) as more particularly described herein.

WHEREAS, RCW 35.102.130, effective in 2008, defines gross income from the activities of printing and publishing of newspapers, periodicals, or magazines shall be allocated to the principal place in this state from which the taxpayer's business is directed or managed; and

WHEREAS, the activities of printing, and publishing of newspapers, periodicals, or magazines, have the same meanings as attributed to those terms in RCW 82.04.280(1) by the Department of Revenue until December 31, 2023; and

WHEREAS, in 2023, the Legislature passed SB 5199 amending RCW 35.102.150 Allocation of income - Printing and publishing activities; and

WHEREAS, RCW 35.102.130 and RCW 82.32.045 require all cities that impose a business and occupation tax to adopt changes consistent with the business and occupation tax model ordinance; and

WHEREAS, beginning January 1, 2024, until January 1, 2034, 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; and

WHEREAS, this section is required by RCW 35.102.150 and provides that printing and publishing income shall be allocated to the city in which taxpayer's business is directed or managed; and

WHEREAS, the Tumwater City Council finds the changes are in the best interest of the citizens of Tumwater to expand the definition to reflect state legislation requirements.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF TUMWATER, STATE OF WASHINGTON, DOES ORDAIN AS FOLLOWS:

Section 1. Section 5.08.78, Allocation and apportionment of printing and publishing income when activities take place in more than one jurisdiction, of the Tumwater Municipal Code is hereby amended to read as follows:

Notwithstanding RCW [35.102.130](#), 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, 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.

(Ord. O2012-024, Amended, 12/18/2012; Ord. O2007-021, Added, 12/20/2007)

Section 2. Corrections. The City Clerk and codifiers of this ordinance are authorized to make necessary corrections to this ordinance including, but not limited to, the correction of scrivener/clerical errors, references, ordinance numbering, section/subsection numbers and any references thereto.

Section 3. Ratification. Any act consistent with the authority and prior to the effective date of this ordinance is hereby ratified and affirmed.

Section 4. Severability. The provisions of this ordinance are declared separate and severable. The invalidity of any clause, sentence, paragraph, subdivision, section, or portion of this ordinance or the invalidity of the application thereof to any person or circumstance, shall not affect the validity of the remainder of the ordinance, or the validity of its application to other persons or circumstances.

Section 5. Effective Date. This ordinance shall become effective on January 1, 2024.

ADOPTED this 5th day of December 2023.

CITY OF TUMWATER

Debbie Sullivan, Mayor

ATTEST:

Melody Valiant, City Clerk

APPROVED AS TO FORM:

Karen Kirkpatrick, City Attorney

Published:_____

Effective Date:_____