

ORDINANCE NO. 997

AN ORDINANCE OF THE CITY OF REDMOND,  
WASHINGTON, AMENDING THE REDMOND MUNICIPAL  
CODE BY AMENDING SECTIONS 5.44.040 AND  
5.44.060 TO PROVIDE FOR LEVY, COLLECTION  
AND PAYMENT OF THE OCCUPATION TAX ON A  
MONTHLY BASIS; AND ESTABLISHING AN  
EFFECTIVE DATE.

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WHEREAS, the occupation tax levied pursuant to Chapter 5.44 of the Redmond Municipal Code is currently levied and collected on a quarterly basis, resulting in delay in receipt by the City of tax revenues and attendant loss of opportunity to generate additional revenues, the adverse impacts from which could be reduced by providing for levy and collection of said tax on a monthly basis, now, therefore,

THE CITY COUNCIL OF THE CITY OF REDMOND, WASHINGTON  
DO ORDAIN AS FOLLOWS:

Section 1. Section 5.44.040 of the Redmond Municipal Code is hereby amended to read as follows:

"5.44.040 Monthly periods. On and after January 1, 1982, there is levied upon and shall be collected from, and paid by as hereinafter provided, every person on account of transacting, carrying on, or engaging in such business activities within the city limits as are described in Section 5.44.050, an occupation tax (sometimes herein referred to as "tax") against the gross monthly income of the business."

Section 2. Section 5.44.060 of the Redmond Municipal Code is hereby amended to read as follows:

"5.44.060 Return required--Due dates and payment. The tax imposed by this chapter, except the annual license fee required to accompany the application for the occupation license and renewal, shall be due and payable in monthly installments and remittance shall be made on or before the thirtieth of the month succeeding the end of the month in which the tax accrued. The remittance shall be made as hereinafter provided and shall be accompanied by a return on a form to be provided and prescribed by the city clerk. The taxpayer shall be required to swear or affirm in writing on the return that the information therein given is full and true and that the taxpayer knows it to be so. Whenever the total tax for which any person is liable under this chapter does not exceed the sum of fifteen dollars for any monthly period, an annual return may be made upon written request and subject to the approval of the city clerk.

Whenever a taxpayer commences to engage in business during any monthly period, his first return and tax shall be based upon and cover the portion of the month during which he engaged in business."

Section 3. This ordinance shall be in full force and effect as of January 1, 1982.

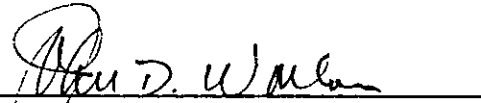
CITY OF REDMOND

  
MAYOR, CHRISTINE T. HIMES

ATTEST/AUTHENTICATED:

  
CITY CLERK, PAUL F. KUSAKABE

APPROVED AS TO FORM:  
OFFICE OF THE CITY ATTORNEY:

BY 

FILED WITH THE CITY CLERK:	October 14, 1981
PASSED BY THE CITY COUNCIL:	October 20, 1981
SIGNED BY THE MAYOR:	October 20, 1981
POSTED:	October 22, 1981
EFFECTIVE DATE:	January 1, 1982