

SECTION VI—MISCELLANEOUS

ORDINANCE NO. 77647

AN ORDINANCE relating to and establishing a Civic Promotion Commission; defining its powers and duties; and repealing Ordinance No. 74691.

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. There is hereby created a Civic Promotion Commission to consist ex-officio of the Mayor, the Superintendent of Lighting and the Chairman of the City Planning Commission, and two members of the City Council to be selected by the City Council. The Mayor shall be Chairman of the Commission, and the Commission shall appoint a secretary who may or may not be a member of the Commission.

Section 2. The Commission shall establish and determine methods for the gathering and disseminating to the public information and facts relative to the operation of the various departments of the city government, and for inviting and attracting new and additional industries to the city; and to aid in carrying out its plan and program it shall have power to negotiate for a Civic Promotion Manager for a period of not to exceed one (1) year and at an annual salary of not to exceed Sixty Five Hundred and no/100 (\$6500.00) dollars; said manager shall be an expert in the work he is required to perform, and his employment shall be temporary; Provided that before any Civic Promotion Manager is employed publicity of its intention to make such employment shall be given by the Commission with full opportunity for anyone who desires to apply for the position to file an application and show his qualifications.

Section 3. That Ordinance No. 74691 is hereby repealed.

Section 4. This ordinance shall take effect and be in force thirty days from and after its passage and approval, if approved by the Mayor; otherwise it shall take effect at the time it shall become a law under the provisions of the city charter.

Passed the City Council the 7th day of January, 1949, and signed by me in open session in authentication of its passage this 7th day of January, 1949.

DAVID LEVINE,

President of the City Council.

Approved by me this 7th day of January, 1949.

WM. F. DEVIN,

Mayor.

Filed by me this 7th day of January, 1949.

Attest: W. C. THOMAS,
City Comptroller and ex-officio
City Clerk.

(Seal) By C. G. ERLANDSON,
Deputy Clerk.

Date of official publication in the Daily Journal of Commerce, Seattle, January 12, 1949. (C-7568)

ORDINANCE NO. 77696

AN ORDINANCE naming a portion of a new street "North Market Street" and another portion, including a portion of West 55th Street, "Market Street".

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. That the portion of a new street established by condemnation Ordinance No. 75646, which extends in a northwesterly direction from North 46th Street and Green-

wood Avenue to 1st Avenue Northwest and West 47th Street shall be known as "North Market Street"; and that portion between 1st Avenue Northwest and West 47th Street and 4th Avenue Northwest and West 55th Street and also that portion of West 55th Street lying between 4th Avenue Northwest and 8th Avenue Northwest shall be known as "Market Street".

Section 2. This ordinance shall take effect and be in force thirty days from and after its passage and approval, if approved by the Mayor; otherwise it shall take effect at the time it shall become a law under the provisions of the city charter.

Passed the City Council the 24th day of January, 1949, and signed by me in open session in authentication of its passage this 24th day of January, 1949.

DAVID LEVINE,

President of the City Council.

Approved by me this 26th day of January, 1949.

WM. F. DEVIN,

Mayor.

Filed by me this 26th day of January, 1949.

Attest: W. C. THOMAS,
City Comptroller and ex-officio
City Clerk.

(Seal) By C. G. ERLANDSON,
Deputy Clerk.

Date of official publication in the Daily Journal of Commerce, Seattle, January 29, 1949. (C-7613)

ORDINANCE NO. 77700

AN ORDINANCE relating to admission taxes and amending Section 3 of Ordinance No. 72495 for computing tax where food and refreshments are served with entertainment; and Section 7 to include a penalty for failure to make returns and pay taxes within time required.

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. That Section 3 of Ordinance No. 72495, as amended by Ordinance No. 72635, is amended to read as follows:

Section 3. The admission charge to any roof garden, cabaret or other similar place of entertainment shall be computed on 20% of the total amount charged for any one, or if more than one, for the aggregate of any of the following: Entrance fee, refreshments, service, merchandise and cover charge; and as so computed shall be taxed at the rate of 1½ cents for each ten cents, or fraction thereof.

Section 2. That Section 7 of Ordinance No. 72495, as amended by Ordinance No. 72635, is amended to read as follows:

Section 7. Every person receiving any payment for admissions on which a tax is levied under this ordinance shall collect the amount of the tax imposed from the person making the admission payment. The tax required to be collected under this ordinance shall be deemed to be held in trust by the person required to collect the same until paid to the Comptroller as herein provided. Any person required to collect the tax imposed under this ordinance who fails to collect the same, or having collected the same, fails to remit the same to the Comptroller in the manner prescribed by this ordinance, whether such failure be the result of his own act or the result of acts or conditions beyond

his control, shall nevertheless be personally liable to the City for the amount of such tax, and shall, unless the remittance be made as herein required, be guilty of a violation of this ordinance. The tax imposed hereunder shall be collected at the time the admission charge is paid by the person seeking admission to any place and shall be reported and remitted by the person receiving the tax to the Comptroller in bi-monthly installments and remittances therefor on or before the 15th day of the month next succeeding the end of the bi-monthly period in which the tax is collected or received; Provided, that the first return and remittance under this ordinance shall be made on or before the 15th day of July, 1943, and shall cover the period from and including May 1, 1943, to and including June 30, 1943; Provided, further, that the Comptroller, for good cause shown, may extend the time for making and filing the return and remittance of the tax for a period of not to exceed forty (40) days. Payment or remittance of the tax collected may be made by check, unless payment or remittance is otherwise required by the Comptroller, but payment by check shall not relieve the person collecting the tax from liability for payment and remittance of the tax to the Comptroller unless the check is honored and is in the full and correct amount. The person receiving any payment for admissions shall make out a return upon such forms and setting forth such information as the Comptroller may require, showing the amount of the tax upon admissions for which he is liable for the preceding bi-monthly period, and shall sign and transmit the same to the City Comptroller with a remittance for said amount; Provided, that the Comptroller may in his discretion require verified annual returns from any person receiving admission payments setting forth such additional information as he may deem necessary to determine correctly the amount of tax collected and payable. If the return provided for herein is not made and the tax is not collected and paid within ten days after the time required, the City Comptroller may add a penalty of 10 per cent of the tax per month or fraction thereof for each month overdue, which shall be added to the amount of the tax due, and collected in the same manner. Whenever any theatre, circus, show, exhibition, entertainment or amusement makes an admission charge which is subject to the tax herein levied, and the same is of a temporary or transitory nature, of which the Comptroller shall be the judge, the Comptroller may require the report and remittance of the admission tax immediately upon the collection of the same, at the conclusion of the performance or exhibition, or at the conclusion of the series of performances or exhibitions or at such other times as the Comptroller shall determine; and failure to comply with any requirement of the Comptroller as to report and remittance of the tax as required shall be a violation of this ordinance. The books, records and accounts of any person collecting a tax herein levied shall, as to admission charges and tax collections, be at all reasonable times subject to examination and audit by the Comptroller.

Section 3. This ordinance shall take effect and be in force thirty days from and after its passage and approval, if approved by the Mayor; otherwise it shall take effect at the