

**City of Seattle**

**NOTICE OF PROPOSED RULE MAKING  
HEARING AND OPPORTUNITY TO  
COMMENT**

The Director of Finance, acting under the authority of Seattle Municipal Code Chapters 3.02 and 5.55, proposes to adopt new rules for implementing the Seattle Business License Tax Ordinances (Seattle Municipal Code Chapter 5.45). Please note that although these rules are applicable to SMC 5.45, the individual rules may also apply to other chapters of the City's Tax Code, including but not limited to, SMC 5.30 (Definitions), SMC 5.32 (Revenue Code), SMC 5.35 (Commercial Parking Tax), SMC 5.40 (Admissions Tax), SMC 5.48 (Business Tax – Utilities), SMC 5.52 (Gambling Tax), and SMC 5.55 (General Administrative Provisions). The following rules are proposed for adoption or amendment and will become effective as of January 1, 2020:

Seattle Rule 5-002 Business license requirements

Seattle Rule 5-006 Tax Returns - Filing and Payment

Seattle Rule 5-032 Measure of Tax - Service and Other Business Activities

Seattle Rule 5-045 Allocation and Apportionment Methods

Seattle Rule 5-047 Apportionment of Service Receipts beginning January 1, 2020

**PUBLIC HEARING AND COMMENT:** The Department of Finance and Administrative Services has scheduled a public hearing on the proposed rule changes for 10 a.m. to 11:30 a.m., on Tuesday, November 19, 2019. The hearing will be held in a conference room on the 40<sup>th</sup> floor of the Seattle Municipal Tower, Suite 4096,

located at 700 Fifth Ave. All interested persons are invited to present data and provide comments or arguments, with regard to the proposed rules, orally at the hearing or in writing at or before the hearing.

Written comments should be mailed or delivered to:

Department of Finance and  
Administrative Services

Attn: Brian Collins, Tax Policy Analyst

Business License and Tax  
Administration

700 Fifth Ave. – Suite 4250

P.O. Box 34214

Seattle, WA 98124-4214

The public may inspect copies of the proposed rules at the License and Tax Administration offices, 700 Fifth Ave., Suite 4250. If you would like a copy of the proposed rules, please call (206) 233-3789, FAX (206) 684-5170, email: [tax@seattle.gov](mailto:tax@seattle.gov), or submit a written request to the address above.

Glen Lee, Finance Director, Department of Finance and Administrative Services

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