



Revenue and Consumer Affairs Division

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**BUSINESS SQUARE FOOTAGE TAX RATES  
SCHEDULE**

Seattle Municipal Code section 5.46.030(B) requires the Finance Director to adjust the square footage tax rate annually for inflation. Beginning in 2009, the floor area tax rate for the year will be equal to the tax rate for the previous year increased (or decreased) by the percentage change in the annual Seattle-Tacoma-Bremerton, WA consumer price index for all urban consumers (CPI-U) for the previous year.

The following table shows the history of the rates since the inception of the Business Square footage tax in 2008.

Seattle CPI –U

	<u>Index</u>	<u>Percentage Change</u>
2007	215.656	
2008	224.719	4.2%
2009		
2010		
2011		

Business Square Footage Tax Rate

	<u>Quarterly Tax Rate</u>		<u>Annual Tax Rate</u>	
	<u>Business floor space</u>	<u>Other floor space</u>	<u>Business floor space</u>	<u>Other floor space</u>
2008	\$ 0.39	\$ 0.13	\$ 1.56	0.52
2009	\$ 0.41	\$ 0.14	\$ 1.63	0.54