

THE CITY OF SEATTLE  
DIRECTOR'S RULE  
IMPLEMENTING SEATTLE BUSINESS TAX ORDINANCE  
RULE 5-277

FILED  
CITY OF SEATTLE  
2008 FEB -5 PM 12: 26

Seattle Rule 5-277     Clearing land, moving earth, cleaning, fumigating, razing, or moving existing buildings, and janitorial services.

- (1) **Introduction.** This rule provides City of Seattle B&O tax reporting guidance for the preparation of business tax returns for the following:
- (a) Persons engaged in performing well drilling, or engaged in performing contracts for the grading or clearing of land or the moving of earth if such activities do not involve the building, repairing or improving of any streets, roads, etc. which are owned by a municipal corporation or political sub division of the state or by the United States (See SR 5-279);
  - (b) Persons engaged in installing, repairing, altering, improving, constructing or decorating new or existing real property;
  - (c) Persons engaged in performing contracts which involve the cleaning, fumigating, razing, or moving of existing buildings or structures; and persons performing janitorial services.
- (2) **Retailing classification.** The definition of "retail sale" includes, but is not limited to, the sale of or charge made for labor and services consisting of the following activities:
- (a) Installing, repairing, altering, imprinting, improving, constructing, or decorating new or existing buildings or other such structures under, upon, or above real property of or for consumers.
  - (b) The clearing of land, grading of land, well drilling, and the moving of earth except for the mere leveling of land used in commercial farming or agriculture.
  - (c) The cleaning, fumigating, razing, or moving of existing buildings or structures, but not the charge made for janitorial services (gross proceeds derived from janitorial services shall be reported under the service and other business classification. See paragraph (4), below).
  - (d) The cleaning of exterior walls of buildings, the cleaning of septic tanks, special clean up jobs required by construction, fires, floods, etc., painting, papering, repairing, furnace, or chimney cleaning, snow removal, sandblasting, or the cleaning of plant or industrial machinery or fixtures.
- The gross receipts derived from such retail sales shall be reported under the retailing classification. Persons contracting to perform the activities in this section (2) for municipal corporations or political subdivisions of the state or the federal government shall also report the gross receipts from such activities under the retailing classification.
- (3) **Wholesaling classification.** Persons engaging in the activities listed in (2) above as a subcontractor and not for a consumer or governmental entity shall report the gross receipts from such activities under the wholesaling classification.
- (4) **Service and other business classification.** Gross receipts from contracts to perform janitorial services, the mere core drilling and testing of soil samples, the mere leveling of land for agriculture purposes, and labor or services rendered in connection with environmental remedial action shall be reported under the service and other business classification.

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- (5) **Janitorial services defined.** The term "janitorial services" includes activities performed regularly and normally by commercial janitorial service businesses. Generally, these activities include the washing of interior and exterior window surfaces, floor cleaning and waxing, the cleaning of interior walls and woodwork, the cleaning in place of rugs, drapes and upholstery, dusting, disposal of trash, and cleaning and sanitizing bathroom fixtures.

Effective: January 31, 2008.

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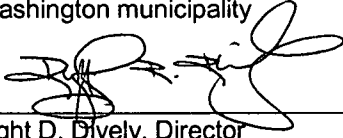
**DIRECTOR'S CERTIFICATION**

I Dwight D. Dively, Director of the Department of Finance of the City of Seattle, do hereby certify under penalty of perjury of law, that the within and foregoing is a true and correct copy as adopted by the City of Seattle, Department of Finance.

DATED this 31<sup>st</sup> day of January, 2008.

CITY OF SEATTLE,  
a Washington municipality

By:

  
\_\_\_\_\_  
Dwight D. Dively, Director  
Department of Finance

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STATE OF WASHINGTON – KING COUNTY

--SS.

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217549  
SEATTLE EXEC. SVCS-PURCHASING

No.

**Affidavit of Publication**

The undersigned, on oath states that he is an authorized representative of The Daily Journal of Commerce, a daily newspaper, which newspaper is a legal newspaper of general circulation and it is now and has been for more than six months prior to the date of publication hereinafter referred to, published in the English language continuously as a daily newspaper in Seattle, King County, Washington, and it is now and during all of said time was printed in an office maintained at the aforesaid place of publication of this newspaper. The Daily Journal of Commerce was on the 12<sup>th</sup> day of June, 1941, approved as a legal newspaper by the Superior Court of King County.

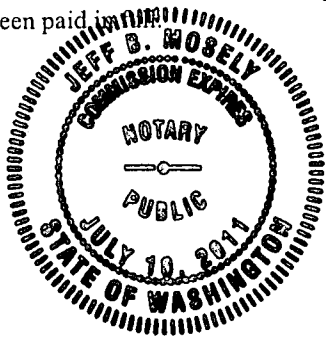
The notice in the exact form annexed, was published in regular issues of The Daily Journal of Commerce, which was regularly distributed to its subscribers during the below stated period. The annexed notice, a

CT:PROP RULE MAKING HEARI

was published on:

11/16/07

The amount of the fee charged for the foregoing publication is the sum of \$ 111.60, which amount has been paid in



A handwritten signature in black ink, appearing to be "M. D.", written over a horizontal line.

Subscribed and sworn to before me on

11/16/07

A handwritten signature in black ink, appearing to be "H. B. Hosely", written over a horizontal line.

Notary public for the State of Washington,  
residing in Seattle

Affidavit of Publication

# State of Washington, King County

## 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 and amend an existing rule for implementing the Seattle Business License Tax Ordinance (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 5.37 (Employee Hours 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 December 14, 2007:

- Seattle Rule 5-005 -- Time payments.
- Seattle Rule 5-126 -- Conditional and installment sales, method of reporting.
- Seattle Rule 5-277 -- Clearing land, moving earth, cleaning, fumigating, razing or moving existing buildings, and janitorial service.
- Seattle Rule 5-300 -- Telecommunications service, telephone business, and telephone service.
- Seattle Rule 5-536 -- Leases or rentals of tangible personal property; financing leases.
- Seattle Rule 5-801 -- Personal service, service activities.
- Seattle Rule 5-900 -- Admission tax for nightclubs.
- Seattle Rule 5-920 -- Imposition of the employee hours tax.
- Seattle Rule 5-921 -- Exemptions, deductions, and credits available under the employee hours tax.
- Seattle Rule 5-925 -- Parking tax computations.

**PUBLIC HEARING AND COMMENT:**  
The Department of Executive Administration has scheduled a public hearing on the proposed rule changes for 1:30 p.m. to 3:30 p.m., on Monday, December 10, 2007. The hearing will be held in a conference room on the 40th floor of the Seattle Municipal Tower, Suite 4080, located at 700 Fifth Avenue. All interested persons are invited to present data, views, 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 Executive  
Administration, Attn: Mel  
McDonald, Deputy Director,  
Revenue and Consumer Affairs, 700  
Fifth Avenue - Suite 4250, P.O. Box  
34214, Seattle, Washington 98124-  
4214.

The public may inspect copies of the proposed rules at the Revenue and Consumer Affairs offices, 700 Fifth Avenue, Suite 4250. If you would like a copy of the proposed rules, please call (206) 233-0071, FAX (206) 684-5170, email: rca.bizlictx@seattle.gov or submit a written request to the address above.

DWIGHT D. DIVELY,

Director, Department of Finance

Date of publication in the Seattle Daily  
Journal of Commerce, November 16, 2007.

11/16(217549)