

City of Seattle

**NOTICE OF PROPOSED RULEMAKING
HEARING AND OPPORTUNITY TO
COMMENT**

The Director of the Department of Finance and Administrative Services, acting under the authority of Seattle Municipal Code Chapters 3.02 and 5.55, proposes the adoption of a new rule for the implementation of the Payroll Expense Tax Ordinance (Seattle Municipal Code Chapter 5.38). Please note that although this rule is applicable to SMC 5.38, the individual rule 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 rule is proposed for adoption or amendment and will become effective as of January 1, 2021:

Seattle Rule 5-980 Payroll Expense Tax

PUBLIC HEARING AND COMMENT: The Department of Finance and Administrative Services has scheduled a virtual public hearing on the proposed rule changes from 10 a.m. to 12:00 p.m. on Wednesday, December 2, 2020. The hearing will be hosted on WebEx Events.

Event address for attendees:
<https://www.seattle.gov/license-and-tax-administration/business-license-tax/other-seattle-taxes/payroll-expense-tax>
Join by phone: 408-418-9388
Conference ID: 146 131 4745

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
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 rule on our website at:

<http://www.seattle.gov/finance-and-administrative-services/directors-rules>.

If you would like a copy of the proposed rules, please call (206) 256-5346, FAX (206) 684-5170, email: tax@seattle.gov, or submit a written request to the License and Tax Administration offices, 700 Fifth Ave., Suite 4250, P.O. Box 34214, Seattle, WA 98124-4214.

Calvin W. Goings, Director, Department of Finance and Administrative Services

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