

**Comparison of Deviations from Core Model B & O Ordinance Provisions
and
City of Des Moines Provisions**

B & O Provision Summary of Changes from Model B & O Ordinance (Ordinance No. 1555)	
MODEL PROVISION:	CITY'S PROVISION:
.050 Imposition of the tax – tax or fee levied.	Sec. 6(2) The gross receipts tax imposed in this section shall not apply to any person whose gross proceeds of sales, gross income of the business, and value of products, including by-products, as the case may be, from all activities conducted within the City during any calendar year is equal to or less than <u>\$50,000</u> .
.100 Exemptions.	<u>Sec. 12(12) New business exemption established. An exemption to the Business and Occupation Tax is hereby established for businesses applying for their initial business license, with their principal place of business in the City between October 1, 2012 and December 31, 2015. Said new businesses shall receive an exemption for the total Business and Occupation tax due at each filing, for a period of three (3) years or twelve (12) consecutive quarters from said business' date of inception. The quarter within which the business license is granted shall be counted as the first quarter.</u>
Summary of Changes from Administration Model Ordinance (Ordinance No. 1556)	
MODEL PROVISION:	CITY'S PROVISION:
.020 Definitions.	<u>Sec. 3(a) "Director" means the Finance Director of the City or any officer, agent or employee of the City designated by the City Manager to act on the director's behalf.</u>
.025 Registration/license requirements	<u>Sec. 5. Registration/license requirements. Every person who engages in business activities within the City shall register for and obtain a business license from the City as required in <u>Title 5 DMMC.</u></u>
.030 Registration	<u>Sec. 6. Registration/license certificates. Every person who engages in soliciting as defined in DMMC 5.08.010 from persons in residences or businesses within the City shall register and receive a certificate of registration from the City as required in <u>chapter 5.08 DMMC.</u></u>
.050 Payment methods - Mailing returns or remittances - Time extension - Deposits -	<u>Sec. 8(6). Any payment made that is returned for lack of sufficient funds or for any other reason will not be considered received until payment by certified check, money order, or cash of the original amount due, plus a "non-sufficient funds" (NSF)</u>

Recording payments - Payment must accompany return - NSF checks.	charge of <u>forty dollars (\$40.00)</u> is received by the Director. Any license issued upon payment with a NSF check will be considered void, and shall be returned to the Director. No license shall be reissued until payment (including the <u>forty dollars (\$40.00)</u> NSF fee) is received.
.140 Administrative Appeal.	Administrative Appeal. Any person, except one who has failed to comply with section 9 of this Ordinance, aggrieved by the amount of the fee or tax determined by the Director to be required under the provisions of this chapter may pay the amount due and appeal from such determination by filing a written notice of appeal with the City Clerk, within 30 days from the date written notice of such amount was mailed to the taxpayer. <u>Pursuant to DMMC 18.94.330, a filing fee shall be submitted with the appeal, which filing fee is required to process the appeal.</u> The City's Hearing Examiner shall, as soon as practical, fix a time and place for the hearing of such appeal, and shall cause a notice of the time and place thereof to be delivered or mailed to the parties. The hearing shall be conducted in accordance with the provisions of chapter 18.94 DMMC. The decision of the Hearing Examiner shall indicate the correct amount of the fee or tax owing.
.150 Judicial review of administrative appeal decision.	Sec. 19. Judicial review of administrative appeal decision. The taxpayer or the City may obtain judicial review of the City's Hearing Examiner's decision by applying for a Writ of Review in the King County Superior Court within <u>10 calendar</u> days from the date of the Hearing Examiner's decision in accordance with the procedure set for in chapter 7.16 RCW, other applicable law, and court rules. The City shall have the same right of review from the administrative decision as does a taxpayer.