ORDINANCE NO. 1610

AN ORDINANCE OF THE CITY OF DES MOINES, WASHINGTON relating to utility occupation tax rates, amending DMMC 3.68.060(4) to increase the utility occupation tax levied on business of solid waste by two percent, and adding a sunset provision.

WHEREAS, the City Council has determined that there will be a deficit balance in the City's General Fund in 2015, and

WHEREAS, the basic City service levels would be greatly reduced without a new source of revenue, and

WHEREAS, the City Council has determined that the public interest is best served by implementing an increased utility tax on the business of solid waste, and

WHEREAS, the City Council finds that the amendments contained in this Ordinance are appropriate and necessary for the preservation of the public health and welfare; now therefore,

THE CITY COUNCIL OF THE CITY OF DES MOINES ORDAINS AS FOLLOWS:

Sec. 1. DMMC 3.68.060 (part) (formerly DMMC 3.61.060) and section 6 of Ordinance No. 916 as amended by section 1 of Ordinance No. 1004 as amended by sections 1, 2 of Ordinance No. 1005 as amended by section 1 of Ordinance No. 1023 as amended by section 2 of Ordinance No. 1118 as amended by section 63(11) of Ordinance No. 1144 as amended by section 1 of Ordinance No. 1249 are amended to read as follows:

> **Occupations subject to tax - Amount.** There is levied upon, and shall be collected from a person because of certain business activities engaged in or carried on in the City, license fees or occupation taxes in the amount to be determined by the application of rates given against gross income as follows:
>
> …

(4) Upon a person engaged in or carrying on the business of solid waste collection, a fee or tax equal to eight percent of the total gross income from such business in the city during the period for which the license fee or tax is due;

….

Sec. 2. A new subsection (a) is added to DMMC 3.68.060(4) to read as follows:

Sunset provision. Unless renewed by City Council action, this Ordinance shall automatically expire and terminate five (5) years after its effective date.

Sec. 3. Severability - Construction.

(1) If a section, subsection, paragraph, sentence, clause, or phrase of this Ordinance is declared unconstitutional or invalid for any reason by any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Ordinance.

(2) If the provisions of this Ordinance are found to be inconsistent with other provisions of the Des Moines Municipal Code, this Ordinance is deemed to control.

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Sec. 4. Effective date. This Ordinance shall take effect and be in full force thirty (30) days after its passage, approval, and publication in accordance with law.

PASSED BY the City Council of the City of Des Moines this 6th day of November, 2014 and signed in authentication thereof this 6th day of November, 2014.

MAYOR

APPROVED AS TO FORM:

Assistant City Attorney

ATTEST:

City Clerk

Published: November 12, 2014

Effective Date: December 6, 2014

LEGAL NOTICE

SUMMARY OF ADOPTED ORDINANCE

CITY OF DES MOINES

ORDINANCE NO. 1610, Adopted November 6, 2014

DESCRIPTION OF MAIN POINTS OF THE ORDINANCE:

This Ordinance relates to utility occupation tax rates, amends DMMC 3.68.060(4) to increase the utility occupation tax levied on business of solid waste by two percent, and adds a sunset provision.

The full text of the Ordinance will be mailed without cost upon request.

Bonnie Wilkins
City Clerk

Published: November 12, 2014