

CITY OF BURIEN, WASHINGTON

ORDINANCE NO. 518

**AN ORDINANCE OF THE CITY OF BURIEN, WASHINGTON,
RELATING TO THE MONTHLY REMITTANCE OF UTILITY
TAXES IMPOSED BY SECTION 3.12.040 OF THE BURIEN
MUNICIPAL CODE, AMENDING SECTION 3.12.070 PROVIDING
FOR REMITTANCE AND PAYMENT ON A MONTHLY BASIS
REGARDLESS OF THE AMOUNT OWED, AND ESTABLISHING AN
EFFECTIVE DATE**

WHEREAS, Section 3.12.070 of the Burien Municipal Code provides that the utility tax imposed by section 3.12.040 is due and payable in monthly installments on or before the last day of each month; and

WHEREAS, many utility taxpayers remit less than twenty five dollars per month and the costs associated with a taxpayer completing a tax return, processing a check for payment of utility taxes, and mailing both, exceed the amount of utility taxes remitted; and

WHEREAS, there is a cost associated with city staff receipting and process monthly utility tax returns; and

WHEREAS, providing a dollar amount threshold to filing utility tax returns would save the taxpayer and the city such costs;

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF BURIEN, WASHINGTON, DOES ORDAIN AS FOLLOWS:

Section 1. Amending Section 3.12.070 BMC (Monthly installments). Section 3.12.070 of the Burien Municipal Code is hereby amended to read as follows:

The tax imposed by BMC [3.12.040](#) shall be due and payable in monthly installments, and remittance therefore shall be made on or before the last day of the month following the end of the monthly period in which the tax is accrued. Unless the estimated gross income subject to the tax is less two thousand five hundred dollars per three-month quarter, in which case the taxpayer may elect to pay quarterly for the preceding three-month period, on or before the thirty-first day of January, the thirtieth day of April, the thirty-first day of July, and the thirty-first day of October, at the office of the city clerk, Burien City Hall, or his or her designee. Furthermore, if the estimated gross income subject to the tax is less than one thousand five hundred dollars annually, the taxpayer may elect to pay annually for the preceding twelve-month period, on or before the thirty-first day of January. On or before said due date, the taxpayer shall file with the city manager

a written return upon such form and setting forth such information as the city manager shall reasonably require relating to the accurate computation and collection of this tax, together with the payment of the amount.

Section 2. Severability. Should any section, paragraph, sentence, clause or phrase of this ordinance, or its application to any person or circumstance, be declared unconstitutional or otherwise invalid for any reason, or should any portion of this ordinance be pre-empted by state or federal law or regulation, such decision or pre-emption shall not affect the validity of the remaining portions of this ordinance or its application to other persons or circumstances.

Section 3. Effective Date. This ordinance shall be published in the official newspaper of the City, and shall take effect and be in full force on September 30, 2009.

ADOPTED BY THE CITY COUNCIL AT A REGULAR MEETING THEREOF ON THE 17TH DAY OF AUGUST, 2009, AND SIGNED IN AUTHENTICATION OF ITS PASSAGE THIS 17TH DAY OF AUGUST, 2009.

CITY OF BURIEN

/s/ Joan McGilton, Mayor

ATTEST/AUTHENTICATED:

/s/ Monica Lusk, City Clerk

Approved as to form:

/s/ Christopher Bacha, Interim City Attorney
Kenyon Disend, PLLC

Filed with the City Clerk: July 28, 2009

Passed by the City Council: August 17, 2009

Ordinance No. 518

Date of Publication: August 20, 2009