1	RESOLUTION NO. 2021-01
2 3 4 5	A Resolution of the Washington Multi-City Business License and Tax Portal Agency Executive Board regarding an Amendment of the Interlocal Agreement to Extend Use of Historical Transaction Counts.
8 9	Whereas, the Washington Multi-City Business License and Tax Portal Agency
9 10	("Agency") was originally established under the Interlocal Agreement By and Between the
11	Cities of Bellevue, Everett, Seattle, and Tacoma, dated March 1, 2014 ("Interlocal
12 13	Agreement"); and
14	Whereas, Section 13.g. of the Interlocal Agreement was amended in 2017 via
15	Resolution FL2017-04 to provide that, for the years 2014-2021, the allocation of Agency
	costs among the Original Principals shall generally be based on 2012 transaction counts of
	each Original Principal as set forth in Exhibit A to the Interlocal Agreement, and to further
16	provide that, beginning in 2022 and afterward, Agency costs shall be allocated
17	among the Original Principals based on the actual number of transactions processed
18 19	through the Portal for each of such city; and
20	Whereas, due to various city-specific factors associated with implementation of
21	the Portal in the Original Principal cities, the Original Principals have determined that
22	converting to use of actual transaction counts as the basis for allocating Agency
23	costs beginning in 2022 would be inequitable, and that continuing to use 2012
24	historical transaction counts of the Original Principals for an additional three years,
25 26	through 2024, would be a preferable way to allocate Agency costs; and
27	Whereas, Section 18.e. of the Interlocal Agreement requires that any changes to
28	the contribution responsibilities of Principal cities must be approved by the legislative
29	authorities of all Principals;

Now Therefore, BE IT RESOLVED by the Executive Board of the Washington
Multi-City Business License and Tax Portal Agency:

<u>SECTION 1</u>. Subject to the approval of each of the legislative bodies of the
Principal Cities of Bellevue, Everett, Seattle, Tacoma, Lake Forest Park, Renton, and
Des Moines, Section 13.g. of the Interlocal Agreement is hereby amended as reflected in
Attachment 1 hereto.

<u>SECTION 2</u>. Each member of the Executive Board, or his or her designee, is
directed to work with the legislative body of his or her city to obtain its approval of the
Interlocal Agreement as reflected in Attachment 1, hereto.

9		
10	ADOPTED this <u>18th</u> day o	f <u>March</u> , 2021.
11		
12	ATTEST:	Washington Multi-City Business
13		License and Tax Portal Agency
14		Executive Board
15		Seattle, Washington
16		
17		
18		OD NIC
10	Julie Parrick	run m
19		Beerd Cheir
20	Board Secretary	Board Chair
21		

## AMENDMENT NO. 2 TO THE WASHINGTON MULTI-CITY BUSINESS LICENSE AND TAX PORTAL AGENCY INTERLOCAL AGREEMENT BY AND BETWEEN THE CITIES OF BELLEVUE, EVERETT, SEATTLE, AND TACOMA

This Amendment modifies that certain Washington Multi-City Business License and Tax Portal Agency Interlocal Agreement, dated March 1, 2014 ("ILA"), entered into by and between the Cities of Bellevue, Everett, Seattle, and Tacoma (collectively, the "Original Principals"), and as amended by Amendment No. 1 thereto, pursuant to FileLocal Resolution No. FL2017-04, adopted on June 12, 2017.

WHEREAS, Section 13.g. of the ILA, as amended on June 12, 2017, pursuant to FileLocal Resolution No. FL2017-04, provides a method for allocating Agency costs among the Participating Cities for the years 2014-2021; and

WHEREAS, the Principals (the cities of Bellevue, Des Moines, Everett, Lake Forest Park, Renton, Seattle, and Tacoma) now desire to further amend Section 13.g. of the ILA to revise how Agency costs are allocated among Participating Cities during the years 2022-2024, so that the allocation method used in years 2014-2021 may continue to be used through 2024; and

WHEREAS, Section 18 of the ILA allows amendments to the ILA, and specifically allows amendments affecting the contribution responsibilities of the Principals, so long as such amendments are approved by the legislative authorities of all Principals;

NOW THEREFORE, the Principals hereby agree to amend the ILA as follows:

1. Section 13.g. of the ILA is hereby amended to read as follows:

g. <u>Cost Allocation and Cost Recovery Principles</u>. The PORTAL AGENCY budget shall be generally allocated between all Participating Cities based on the number of Transactions processed for each City on the Portal. In years 2014 through 2024, the number of Transactions for the Original Principals shall be based on 2012 historical actual pre-Portal use Transaction Counts (as set forth in Exhibit A). In years 2014 through 2021, the City Transaction Count for any other Participating City shall be based on the most recent historical data for that City prior to it joining the Portal. From and after 2022, the allocation among other Participating Cities will be determined by considering the actual number of Transactions (if the City had joined before 2022), historical tax and license information, and the experience of the Original Principals as to how quickly businesses have adopted use of the Portal Since its launch. The details of the cost allocation calculation shall be set forth in the Portal Operations Policy. Nothing in this Agreement shall be construed to prohibit the Executive Board from including factors in addition to the number of City Transactions in the cost allocation formulas as between Participating Cities, so long as the primary basis for allocation remains the City Transaction count.

2. All other terms of the ILA remain in full force and effect.

//

City of Bellevue	City of Everett
Brad Miyake	
City Manager	Mayor
8/18/2021	
Date	Date
Approved as to Form:	Approved as to Form:
DocuSigned by: Mck Muissinos CBBCCBF57A80494	
City Attorney Deputy City Attny	City Attorney
7/22/2021	
Date	Date
City of Seattle	City of Tacoma
Mayor	City Manager
Date	Date
Approved as to Form:	Approved as to Form:
City Attorney	City Attorney
Date	Date
	Finance Director
	Date

Attest:

City Clerk

**City of Bellevue** 

City Manager

Date

Approved as to Form:

City Attorney

Date

**City of Seattle** 

Mayor

Date

Approved as to Form:

City Attorney

Date

City of Everett Mayor 4 - 19 - 21

Date

Approved as to Form: Office of the City Attorney APPROVED AS TO FORM David C. Hall, City Attorney

attest: Thanmand

City Attorney

41621

Date

**City of Tacoma** 

City Manager

Date

Approved as to Form:

City Attorney

Date

Finance Director

Date

Attest:

City Clerk

Page 2 of 3

## **City of Bellevue**

City Manager

Date

Approved as to Form:

City Attorney

Date

City of Seattle

Mayor/Designee

4/5/2021

Date

Approved as to Form:

City Attorney

Date

Mayor

**City of Everett** 

Date

Approved as to Form:

City Attorney

Date

**City of Tacoma** 

City Manager

Date

Approved as to Form:

City Attorney

Date

Finance Director

Date

Attest:

City Clerk

## **City of Bellevue**

City Manager

Date

Approved as to Form:

City Attorney

Date

**City of Seattle** 

Mayor

Date

Approved as to Form:

City Attorney

Date

**City of Everett** 

Mayor

Date

Approved as to Form:

City Attorney

Date

**City of Tacoma** 

City Manager Elizabeth Pauli

City Manager 05/19/2021

Date

Approved as to Form:

Debra Casparian, Deputy City Attorney

City Attorney

05/19/2021

Date

Finance Director

05/19/2021

Date

Attest: Sour

City Clerk

City of Lake Forest Park 021

Date

Approved as to Form:

City Attorney

7/12/2021 Date

**City of Renton** 

Mayor

Date

Approved as to Form:

City Attorney

Date

**City of Des Moines** 

City Manager

Date

Attest as to form:

City Attorney

Date

**City of Renton City of Lake Forest Park** 0 Mayor Armondo Pavone Mayor August 4, 2021 Date Date Approved as to Form: Approved as to Form: (approved via email from Leslie Clark) City Attorney City Attorney 04-15-2021 Date Date Attest: **City of Des Moines** asto Jason A. Seth, City Clerk, MMC City Manager

Date

Attest as to form:

City Attorney

Date

#### **City of Lake Forest Park**

Mayor

Date

Approved as to Form:

City Attorney

Mayor

**City of Renton** 

Date

Approved as to Form:

City Attorney

Date

Date

City of Des Moines

1 3

City Manager

4-26-2026

Date

Attest as to form:

/s/ Tim George City Attorney

<u>April 27, 2021</u> Date

#### Req. #21-0407



# **RESOLUTION NO. 40777**

- A RESOLUTION relating to business and occupation tax; authorizing the 1 execution of an amendment to the Washington Multi-City Business 2 License and Tax Portal Agency Interlocal Agreement to modify the method for allocating agency costs among the cities of Bellevue, Everett, Seattle, 3 and Tacoma for years 2022-2024. 4 WHEREAS, pursuant to Resolution No. 38781, adopted November 26, 2013, 5 the Washington Multi-City Business License and Tax Portal Agency ("FileLocal") 6 7 was established, effective March 1, 2014, under an Interlocal Agreement ("ILA") 8 between the cities of Bellevue, Everett, Seattle, and Tacoma ("Original Principals"), 9 and 10 WHEREAS the ILA provided that for years 2014-2018, the allocation of 11 FileLocal costs among the Original Principals would be based on the 2012 12 transaction counts of each Original Principal, and further provided that, beginning 13 14 in 2022 and afterward, FileLocal costs would be allocated among the Original 15 Principals based on the actual number of transactions processed through the 16 Portal for each city, and 17 WHEREAS, due to various city-specific factors associated with 18 implementation of the FileLocal Portal in the Original Principal cities, the Original 19 20 Principals have determined that converting to use of actual transaction counts as 21 the basis for allocating FileLocal costs beginning in 2022 would be inequitable, and 22 that continuing to use historical transaction counts of the Original Principals for an 23
- additional three years, through 2024, is the preferred method for allocating
- 25 FileLocal costs, and
- 26



9			
	WHEREAS the ILA requires that any changes to the contribution		
1	<sup>1</sup> responsibilities of the Original Principals must be approved by the legislati		
2	authority of those cities; Now, Therefore,		
3	BE IT RESOLVED BY THE COUNCIL OF THE CITY OF TACOMA:		
4 5	That the proper officers of the City are hereby authorized to execute an		
6	Amendment to the Washington Multi-City Business License and Tax Portal		
7	Agency Interlocal Agreement to modify the method for allocating agency costs		
8	among the cities of Bellevue, Everett, Seattle, and Tacoma for years 2022-2024,		
9	said document to be substantially in the form of the amendment on file in the		
10 11	office of the City Clerk.		
12			
13	Adopted May 4, 2021		
14	Milbodardes		
15	Attest:		
16 17			
18	City Clerk		
19	Approved as to form:		
20			
21	Deputy City Attorney		
22 23			
23			
25			
26			
	-2- Res21-0407.doc-DEC/bn		