



Legislation Passed April 4, 2023

The Tacoma City Council, at its regular City Council meeting of April 4, 2023, adopted the following resolutions and/or ordinances. The summary of the contents of said resolutions and/or ordinances are shown below. To view the full text of the document, click on the bookmark at the left of the page.

Resolution No. 41164

A resolution awarding contracts to the following contractors:

- HDR Engineering, Inc., in the amount of \$2,600,000, plus applicable taxes;
- Epic Land Solutions, Inc., in the amount of \$1,000,000, plus applicable taxes;
- Tierra Right of Way Services, Ltd., in the amount of \$1,000,000, plus applicable taxes; and
- Commonstreet Consulting, LLC, in the amount of \$500,000, plus applicable taxes;

budgeted from various departmental funds, for on-call right-of-way acquisition and relocation services, for an initial contract period through January 1, 2026, with the option to renew for three additional one-year periods, for a projected total of \$5,100,000 - Specification No. PW22-0271F.

[Susie Rogers, Principal Real Property Officer; Josh Diekmann, P.E. PTOE, Interim Director, Public Works; Michael P. Slevin III, P.E., Director, Environmental Services]

Resolution No. 41165

A resolution awarding a contract to Local Development Council of Tacoma d.b.a. the Downtown Tacoma Business Improvement Area (DTBIA), in the amount of \$1,683,600, plus applicable taxes, budgeted from the Downtown Business Improvement Area Fund, for managing and providing the services included in the 2023-2024 DTBIA annual work plan and budget, for an initial contract period of one year - Direct Negotiation.

[Debbie Bingham, Business and Economic Development Program Manager; Jeff Robinson, Director, Community and Economic Development]

Resolution No. 41166

A resolution designating the John F. and Edith MacFarlane house, located at 314 North Yakima Avenue, as a City Landmark and placing said property on the Tacoma Register of Historic Places.

[Reuben McKnight, Historic Preservation Officer; Peter Huffman, Director, Planning and Development Services]

Resolution No. 41167

A resolution designating the National Realty Building, located at 1117-1119 Pacific Avenue, as a City Landmark and placing said property on the Tacoma Register of Historic Places.

[Reuben McKnight, Historic Preservation Officer; Peter Huffman, Director, Planning and Development Services]

Ordinance No. 28867

An ordinance vacating a portion of South Pine Street public right-of-way, for extended property area and potential expansion of the existing business use.

(LBA LVF VII-COMPANY XXIII, LLC; File No. 124.1438)

[Jeff H. Capell, Hearing Examiner]

Ordinance No. 28878

An ordinance amending Subtitle 6A of the Municipal Code, relating to the Tax Code, by amending Chapter 6A.130, entitled "Local Solid Waste Customer Excise Tax", to create an exemption for charges to customers who take solid waste to private solid waste disposal facilities consistent with the existing exemption for customers who take solid waste to public solid waste disposal facilities, retroactive to April 1, 2023.

[Danielle Larson, Tax and License Manager; Andy Cherullo, Director, Finance]



RESOLUTION NO. 41164

1 A RESOLUTION related to the purchase of materials, supplies or equipment, and
2 the furnishing of services; authorizing the execution of contracts with HDR
3 Engineering, Inc., in the amount of \$2,600,000, plus applicable taxes; Epic
4 Land Solutions, Inc., in the amount of \$1,000,000, plus applicable taxes;
5 Tierra Right of Way Services, Ltd., in the amount of \$1,000,000, plus
6 applicable taxes; and Commonstreet Consulting, LLC, in the amount of
7 \$500,000, plus applicable taxes, budgeted from various departmental funds,
8 for on-call right-of-way acquisition and relocation services, for an initial
9 contract period through January 1, 2026, with the option to renew for three
10 additional one-year periods, for a projected total of \$5,100,000, pursuant to
11 Specification No. PW22-0271F.

12 WHEREAS the City has complied with all applicable laws and processes
13 governing the acquisition of those supplies, and/or the procurement of those
14 services, inclusive of public works, as is shown by the attached Exhibit "A,"
15 incorporated herein as though fully set forth, and

16 WHEREAS the Board of Contracts and Awards has concurred with the
17 recommendation for award as set forth in the attached Exhibit "A"; Now, Therefore,

18 BE IT RESOLVED BY THE COUNCIL OF THE CITY OF TACOMA:

19 Section 1. That the Council of the City of Tacoma concurs with the Board of
20 Contracts and Awards to adopt the recommendation for award as set forth in the
21 attached Exhibit "A."

22 Section 2. That the proper officers of the City are hereby authorized to
23 enter into contracts with HDR Engineering, Inc., in the amount of \$2,600,000, plus
24 applicable taxes; Epic Land Solutions, Inc., in the amount of \$1,000,000, plus
25 applicable taxes; Tierra Right of Way Services, Ltd., in the amount of \$1,000,000,
26 plus applicable taxes; and Commonstreet Consulting, LLC, in the amount of



1 \$500,000, plus applicable taxes, budgeted from various departmental funds, for
2 on-call right-of-way acquisition and relocation services, for an initial contract
3 period through January 1, 2026, with the option to renew for three additional
4 one-year periods, for a projected total of \$5,100,000, pursuant to Specification
5 No. PW22-0271F, consistent with Exhibit "A."
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7 Adopted _____
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9 _____
10 Mayor

11 Attest:
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13 _____
14 City Clerk

15 Approved as to form:
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18 City Attorney
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RESOLUTION NO. 41165

1 A RESOLUTION related to the purchase of materials, supplies or equipment,
2 and the furnishing of services; authorizing the waiver of competitive
3 procurement procedures due to direct negotiation; and authorizing the
4 execution of a contract with Local Development Council of Tacoma d.b.a.
5 Downtown Tacoma Business Improvement Area ("DTBIA") in the amount
6 of \$1,683,600, plus applicable taxes, budgeted from the Downtown
7 Business Improvement Area Fund, for the purpose of managing and
8 providing the services included in the 2023-2024 DTBIA annual work plan
9 and budget, for an initial contract period of one year.

10 WHEREAS the City has complied with all applicable laws and processes
11 governing the acquisition of those supplies, and/or the procurement of those
12 services, inclusive of public works, as is shown by the attached Exhibit "A,"
13 incorporated herein as though fully set forth, and

14 WHEREAS the Board of Contracts and Awards has concurred with the
15 recommendation for award as set forth in the attached Exhibit "A"; Now,
16 Therefore,

17 BE IT RESOLVED BY THE COUNCIL OF THE CITY OF TACOMA:

18 Section 1. That the Council of the City of Tacoma concurs with the
19 Board of Contracts and Awards to adopt the recommendation for award as set
20 forth in the attached Exhibit "A," and authorizes the waiver of competitive
21 procurement procedures due to direct negotiation.

22 Section 2. That the proper officers of the City are hereby authorized to
23 enter into a contract with Local Development Council of Tacoma d.b.a.
24 Downtown Tacoma Business Improvement Area ("DTBIA") in the amount of
25 \$1,683,600, plus applicable taxes, budgeted from the Downtown Business
26 Improvement Area Fund, for the purpose of managing and providing the services



1 included in the 2023-2024 DTBIA annual work plan and annual budget, for an
2 initial contract period of one year, pursuant to Direct Negotiation, consistent with
3 Exhibit "A."
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5 Adopted _____
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8 Mayor

9 Attest:
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11 _____
12 City Clerk

13 Approved as to form:
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16 City Attorney
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RESOLUTION NO. 41166

1 A RESOLUTION relating to historic preservation; adding the proposed landmark to
2 the Tacoma Register of Historic Places and imposing controls for the
3 following property: John F. and Edith MacFarlane House, located at
4 314 North Yakima Avenue; said landmark designated by the Landmarks
5 Preservation Commission under Chapter 13.07 of the Tacoma Municipal
6 Code.

7 WHEREAS the Tacoma Landmarks and Historic Districts Code,
8 Chapter 13.07 of the Tacoma Municipal Code ("TMC"), establishes a procedure for
9 the designation and preservation of structures and areas having historical, cultural,
10 architectural, archaeological, engineering, or geographic importance, and

11 WHEREAS, pursuant to TMC Section 13.07.050, the nomination of the
12 John F. and Edith MacFarlane House, located at 314 North Yakima Avenue
13 ("Property"), was submitted by the Property owners, for inclusion on the Tacoma
14 Register of Historic Places, along with the requisite application materials, and

15 WHEREAS the Landmarks Preservation Commission ("Commission")
16 reviewed the request on December 14, 2022, and held a public hearing on
17 January 25, 2023, to receive public comment on the historic significance of the
18 Property, and

19 WHEREAS, according to TMC Section 13.07.040, the Commission found
20 that the Property meets the eligibility requirements for listing on the Tacoma
21 Register of Historic Places, and

22 WHEREAS, based upon said findings, the City Council believes that it would
23 be in the best interest of the City to designate the Property described below as a
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1 historic landmark and place it on the Tacoma Register of Historic Places; Now,

2 Therefore,

3 BE IT RESOLVED BY THE COUNCIL OF THE CITY OF TACOMA:

4 Section 1. Designation. That, pursuant to the provisions of Chapter 13.07
5 of the Tacoma Municipal Code ("TMC"), the City Council of Tacoma approves the
6 designation of the following Property as a historic landmark and places said
7 property on the Tacoma Register of Historic Places:
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9 (1) John F. and Edith MacFarland House.

10 More particularly described as:
11 314 North Yakima Avenue,
12 Tacoma, WA 98403

13 Parcel No.: 2033160040

14 Legal Description:

15 The Easterly half of Lot 5 and all of Lot 6, Block 3316, Map of New
16 Tacoma, Washington Territory, according to plat filed for record
17 February 3, 1875 in the Office of the County Auditor, in Pierce County,
18 Washington;

19 TOGETHER WITH the Northeasterly 10 feet of the alley abutting
20 thereon, vacated by Ordinance No. 1614 of the City of Tacoma.

21 Situate in the City of Tacoma, County of Pierce, State of Washington;

22 based upon satisfaction of the following standards of TMC Section 13.07.040, that
23 the Property:

24 C. Embodies the distinctive characteristics of a type, period, or
25 method of construction, or represents the work of a master, or
26 possesses high artistic values, or represents a significant and
distinguishable entity whose components may lack individual
distinction; and



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E. Abuts a property that is already listed on the Tacoma Register of Historic Places and was constructed within the period of significance of the adjacent structure.

Section 2. Controls. A Certificate of Approval must be obtained from the Landmarks Preservation Commission pursuant to TMC Section 13.05.040 et seq., or the time for denying an application for a Certificate of Approval must have expired before the owners may make alterations or changes to the

Property:

- 1. John F. and Edith MacFarland: Changes to exterior of the principal structure.

Adopted _____

Mayor

Attest:

City Clerk

Approved as to form:

Deputy City Attorney

Legal Description Approved:

Chief Surveyor
Public Works Department



RESOLUTION NO. 41167

1 A RESOLUTION relating to historic preservation; adding the proposed landmark
2 to the Tacoma Register of Historic Places and imposing controls for the
3 following property: National Realty Building, located at 1117-1119 Pacific
4 Avenue; said landmark designated by the Landmarks Preservation
5 Commission under Chapter 13.07 of the Tacoma Municipal Code.

6 WHEREAS the Tacoma Landmarks and Historic Districts Code,
7 Chapter 13.07 of the Tacoma Municipal Code ("TMC"), establishes a procedure for
8 the designation and preservation of structures and areas having historical, cultural,
9 architectural, archaeological, engineering, or geographic importance, and

10 WHEREAS, pursuant to TMC Section 13.07.050, the nomination of the
11 National Realty Building, located at 1117-1119 Pacific Avenue ("Property"), was
12 submitted by the Property owner, for inclusion on the Tacoma Register of Historic
13 Places, along with the requisite application materials, and

14 WHEREAS the Landmarks Preservation Commission ("Commission")
15 reviewed the request on December 14, 2022, and held a public hearing on
16 January 25, 2023, to receive public comment on the historic significance of the
17 Property, and

18 WHEREAS, according to TMC Section 13.07.040, the Commission found
19 that the Property meets the eligibility requirements for listing on the Tacoma
20 Register of Historic Places, and

21 WHEREAS, based upon said findings, the City Council believes that it would
22 be in the best interest of the City to designate the Property described below as a
23 historic landmark and place it on the Tacoma Register of Historic Places; Now,
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25 Therefore,
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BE IT RESOLVED BY THE COUNCIL OF THE CITY OF TACOMA:

Section 1. Designation. That, pursuant to the provisions of Chapter 13.07 of the Tacoma Municipal Code ("TMC"), the City Council of Tacoma approves the designation of the following Property as a historic landmark and places said property on the Tacoma Register of Historic Places:

(1) National Realty Building.

More particularly described as:
1117-1119 Pacific Avenue
Tacoma, WA 98402

Parcel No.: 2011030031

Legal Description:

Lots 8, 9 and 10, Block 1103 of Map of New Tacoma, Washington Territory, According to Plat filed for record February 3, 1875, in Pierce County, Washington;

Situate in the City of Tacoma, County of Pierce, State of Washington;

based upon satisfaction of the following standards of TMC Section 13.07.040, that the Property:

- A. Is associated with events that have made a significant contribution to the broad patterns of our history;
- B. Is associated with the lives of persons significant in our past; as the building is associated with Reno Odlin; and
- C. Embodies the distinctive characteristics of a type, period, or method of construction, or represents the work of a master, or possesses high artistic values, or represents a significant and distinguishable entity whose components may lack individual distinction.



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Section 2. Controls. A Certificate of Approval must be obtained from the Landmarks Preservation Commission pursuant to TMC Section 13.05.040 et seq., or the time for denying an application for a Certificate of Approval must have expired before the owners may make alterations or changes to the Property:

- 1. National Realty Building: Changes to exterior of the principal structure and historic addition.

Adopted _____

Mayor

Attest:

City Clerk

Approved as to form:

Deputy City Attorney

Legal Description Approved:

Chief Surveyor
Public Works Department



ORDINANCE NO. 28867

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3 AN ORDINANCE related to the vacation of City right-of-way; vacating a
4 portion of South Pine Street public right-of-way, for extended property
5 area and potential expansion of the existing business use; and
6 adopting the Hearing Examiner's Findings, Conclusions, and
7 Recommendations related thereto.

8 WHEREAS all steps and proceedings required by law and by
9 resolution of the City Council to vacate the portion of the right-of-way
10 hereinafter described have been duly taken and performed; Now, Therefore,

11 BE IT ORDAINED BY THE CITY OF TACOMA:

12 Section 1. That the City Council hereby adopts the Hearing
13 Examiner's Findings, Conclusions, and Recommendations as contained in
14 the Hearing Examiner's Report and Recommendation to the City Council
15 bearing File No. 124.1438 and dated November 21, 2022, which Report is on
16 file in the office of the City Clerk.
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Section 2. That a portion of South Pine Street public right-of-way, legally described as follows:

CITY OF TACOMA DEEDS RECORDED UNDER THOSE PORTIONS OF THAT CERTAIN REAL PROPERTY DESCRIBED IN RECORDING NO. 1271836 AND RECORDING NO. 2307652, RECORDS OF PIERCE COUNTY AUDITOR, WASHINGTON, LOCATED IN THE SOUTHWEST AND SOUTHEAST QUARTERS OF SECTION 7, TOWNSHIP 20 NORTH, RANGE 3 EAST OF THE W.M., DESCRIBED AS FOLLOWS:

BEGINNING AT A POINT ON THE NORTHEASTERLY MARGIN OF SOUTH PINE STREET, SAID POINT ALSO BEING THE SOUTHWESTERLY CORNER OF LOT 1 PER CITY OF TACOMA SHORT PLAT NO. 77-154, RECORDS OF PIERCE COUNTY AUDITOR, DENOTED BY A NO. 4 REBAR AND RED PLASTIC CAP; THENCE SOUTHEASTERLY ALONG THE PROLONGATION OF A CURVE TO THE RIGHT WITH A RADIUS OF 1,185.37 FEET, THROUGH A CENTRAL ANGLE OF 09°06'04", AN ARC DISTANCE OF 188.29 FEET (THE LONG CHORD OF WHICH BEARS SOUTH 14°45'36" EAST 188.09') TO AN ANGLE POINT; THENCE LEAVING SAID CURVE SOUTH 88°38'41" EAST A DISTANCE OF 23.46 FEET TO THE EAST MARGIN LINE OF SOUTH PINE STREET AS LAID OUT BY THE CITY OF TACOMA PER SAID DEED RECORDING NO. 1271836, BEING A LINE PARALLEL WITH AND 40 FEET EAST OF THE WEST LINE OF THE SOUTHEAST QUARTER OF SECTION 7; THENCE NORTH 01°21'19" EAST A DISTANCE OF 156.89 FEET TO THE NORTHEASTERLY CORNER OF SAID DEED RECORDING NO. 1271836 AND THE SOUTHEASTERLY CORNER OF SAID DEED RECORDING NO. 2307652; THENCE CONTINUING ALONG SAID EAST MARGIN OF SOUTH PINE STREET PER SAID RECORDING NO. 2307652, NORTH 01°21'19" EAST A DISTANCE OF 56.21 FEET TO A POINT OF INTERSECTION OF THE EAST MARGIN OF SOUTH PINE STREET PER SAID



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RECORDING NO. 2307652 AND THE SOUTHERLY LOT LINE OF SAID LOT 1; THENCE SOUTH 78°12'16" WEST ALONG SAID SOUTHERLY LINE OF SAID LOT 1 A DISTANCE OF 40.92 FEET TO AN ANGLE POINT OF SAID LOT 1 THEREIN, DENOTED BY A 'PK' NAIL WITH WASHER; THENCE SOUTH 58°35'16" WEST A DISTANCE OF 42.70 FEET TO THE POINT OF BEGINNING.

SITUATE IN THE CITY OF TACOMA, COUNTY OF PIERCE, STATE OF WASHINGTON.



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is hereby vacated, and the land so vacated is hereby surrendered and attached to the property bordering thereon, as a part thereof, and all right or title of the City in and to the portion of the right-of-way so vacated does hereby vest in the owners of the property abutting thereon, all in the manner provided by law; provided, however, that there is hereby retained and reserved, pursuant to the statutes of the state of Washington, the following easements, to-wit:

Environmental Services – Engineering

A standard utility easement reserved by the City for its existing wastewater and storm water infrastructure.

Tacoma Water

An easement reserved over a portion of the proposed Vacation Area as follows: the westerly 25 feet of the proposed area to be vacated, together with the northerly 40 feet of the proposed area to be vacated, for Tacoma Water infrastructure.

Tacoma Power

An easement reserved for Tacoma Power infrastructure over two areas of the proposed vacation area as follows:

North Portion: All that area lying north of a line extending between a point 30 feet south of the northwest corner and 30 feet south of the northeast corner of the area proposed for vacation.

South Portion: The south 10 feet of the area proposed for vacation.



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Environmental Services – Solid Waste

An access easement reserved by the City over the vacation area for solid waste access to the parcel to the north of the Vacation Area (Parcel No. 0320078001).

Passed _____

Mayor

Attest:

City Clerk

Approved as to form:

Property description approved:

Deputy City Attorney

Chief Surveyor
Public Works Department

Location: A portion of South Pine Street public right-of-way
Petitioner: LBA LVF VII-COMPANY XXIII, LLC
Request No.: 124.1438



ORDINANCE NO. 28878

1 AN ORDINANCE relating to taxation and revenue; amending Subtitle 6A of the
2 Tacoma Municipal Code, relating to the Tax Code, by amending Chapter
3 6A.130, entitled “Local Solid Waste Customer Excise Tax,” to create an
4 exemption for charges to customers who take solid waste to private solid
5 waste disposal facilities consistent with the existing exemption for customers
6 who take solid waste to public solid waste disposal facilities, effective
7 retroactive to April 1, 2023.

8 WHEREAS Chapter 6A.130 of the Tacoma Municipal Code provides an
9 exemption to City disposal facilities from collecting the local solid waste customer
10 excise tax when customers take their solid waste directly to the City’s disposal
11 facility, and

12 WHEREAS the proposal to add an exemption for customers who take their
13 solid waste directly to private disposal facilities will bring the requirement to collect
14 the excise tax consistent between public and private facilities, will eliminate the
15 inequity between public and private disposal facilities, and establish an exemption
16 for both public and private facilities from collecting the excise tax from their
17 customers who bring in solid waste to their facilities, and

18 WHEREAS the proposal will prevent the 6 percent excise tax from being
19 collected multiple times on the same solid waste product, and

20 WHEREAS providing an exemption from collecting the excise tax to all
21 disposal facilities in the City when a customer takes solid waste to a facility will
22 provide equitable application of the excise tax to City residents hauling and
23 disposing of their own solid waste, and will be particularly important to households
24 in the low opportunity communities in the City; Now, Therefore,



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BE IT ORDAINED BY THE CITY OF TACOMA:

Section 1. That Subtitle 6A of the Tacoma Municipal Code (“TMC”), relating to the Tax Code, is hereby amended by amending Section 6A.130.020 entitled “Definitions,” Section 6A.130.030 entitled “Imposition of Local Solid Waste Customer Excise Tax,” and Section 6A.130.040 entitled “Exemptions,” to read as set forth in the attached Exhibit “A.”

Section 2. That the amendments set forth in the attached Exhibit “A,” shall be effective retroactive to April 1, 2023.

Section 3. That the City Clerk, in consultation with the City Attorney, is authorized to make necessary corrections to this ordinance, including, but not limited to, the correction of scrivener’s/clerical errors, references, ordinance numbering, section/subsection numbers, and any references thereto.

Passed _____

Mayor

Attest:

City Clerk

Approved as to form:

Deputy City Attorney



EXHIBIT "A"

CHAPTER 6A.130
LOCAL SOLID WASTE CUSTOMER EXCISE TAX

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Sections:

- 6A.130.010 Authority
- 6A.130.020 Definitions
- 6A.130.030 Imposition of local solid waste customer excise tax
- 6A.130.040 Exemptions

* * *

6A.130.020 Definitions

The following definitions apply to each section in this chapter of the Tacoma Municipal Code:

~~Commercial customer.~~ "Commercial Customer" shall have the same meaning as that term is given pursuant to Chapter 12.09 of the Tacoma Municipal Code, as now, or may hereafter be amended.

~~Local solid waste customer excise tax.~~ "Local solid waste customer excise tax" shall mean and refer to the excise privilege tax imposed pursuant to this chapter.

~~"Private disposal services facility" shall mean a private recovery facility and/or transfer center used for disposal of solid waste that has been issued a special permit for such pursuant to Tacoma Municipal Code 12.09.~~

~~Private solid waste collection and disposal services.~~ "Private Solid Waste Collection and Disposal Services" shall mean all services provided by a solid waste collection business to customers in the City of Tacoma for the collection and ~~for~~ disposal of solid waste.

~~Public disposal services.~~ "Public disposal ~~services facility~~" shall mean ~~the customer use of~~ the City of Tacoma recovery and transfer center used for disposal of solid waste.

~~Public solid waste collection and disposal services.~~ "Public solid waste collection ~~and disposal services~~" shall mean all services provided by the Solid Waste Management Division to commercial and residential customers for the collection and disposal of solid waste under authority of Chapter 12.09 of the Tacoma Municipal Code; ~~provided that, public solid waste collection and disposal services shall not include public disposal services.~~

~~Residential customer.~~ "Residential customer" shall have the same meaning as that term is given pursuant to Chapter 12.09 of the Tacoma Municipal Code, as now, or may hereafter be amended.

~~Solid waste.~~ "Solid waste" shall have the same meaning as that term is given pursuant to Chapter 12.09 of the Tacoma Municipal Code, as now, or may hereafter be amended.

~~Solid waste collection business.~~ "Solid waste collection business" means every person, other than the City, who receives solid waste for transfer, storage, or disposal including but not limited to all solid waste collection services.



6A.130.030 Imposition of Local Solid Waste Customer Excise Tax.

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A. Imposition of local solid waste customer excise tax.

There is hereby imposed a local solid waste customer excise tax upon the privilege of doing business in or residing in the City.

B. Rate.

The rate for the local solid waste customer excise tax imposed pursuant to this chapter shall be equal to six percent (6%) of the charges paid for public solid waste collection ~~and disposal services~~, the availability of public solid waste collection ~~and disposal services~~, and private solid waste collection ~~and disposal services~~.

C. When due.

The local solid waste excise tax shall be due and payable at the time of payment of the charges for public solid waste collection ~~and disposal services~~, availability of public solid waste collection ~~and disposal services~~, and private solid waste collection ~~and disposal services~~.

D. Collection and remittance of tax by City.

The local solid waste customer excise tax imposed upon charges for public solid waste collection ~~and disposal services~~ and the availability of public solid waste collection ~~and disposal service~~, shall be collected by the City at the time of payment of charges for such services.

E. Collection and remittance of tax by solid waste collection business.

Any person who receives any payment for private solid waste collection ~~and disposal services~~ shall collect the amount of the local solid waste customer excise tax imposed from the person making the payment and shall remit the same as herein provided. The local solid waste customer excise tax amount required to be collected under this chapter shall be deemed to be held in trust by the one required to collect the same until remitted to the City as herein provided.

Any person required under this chapter to collect the local solid waste customer tax imposed upon charges paid for private solid waste collection ~~and disposal services~~, that fails to collect the same, or having collected the same, fails to remit the same to the City in the manner prescribed by this chapter, whether such failure be the result of the person's own act or the result of acts or conditions beyond their control, shall nevertheless be personally liable to the City for the amount of such tax.

The local solid waste customer excise tax imposed hereunder upon charges for private solid waste collection ~~and disposal services~~ collected at the time the charge is paid by the person receiving private solid waste collection ~~and disposal services~~ shall be reported and remitted by the person receiving the tax to the Director in quarterly or monthly installments as determined by the Director.



6A.130.040 Exemptions.

1 The local solid waste excise tax imposed pursuant to this chapter shall not apply to:

2 ~~(a)A.~~ Rates and fees charged for private and public solid waste collection ~~and disposal services~~ when
3 received by any agency, division, or branch of the federal government or to services rendered under a
4 contract therewith,

4 ~~(b)B.~~ Rates and fees charged by the City to a county, city or town for public solid waste collection ~~or~~
5 ~~disposal services~~ received under a solid waste services agreement,

5 C. Rates and fees charged customers with a residence or place of business located outside of the
6 corporate boundaries of City to collect and dispose of solid waste generated and collected outside of the
7 corporate boundaries of the City.

7 ~~(e)D.~~ Rates and fees charged customers bringing solid waste to ~~by a private disposal services facility or~~
8 public disposal services facility for solid waste disposal.

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