

TITLE 6

Tax and License Code

Tacoma Municipal Code

TITLE 6

TAX AND LICENSE CODE

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**SUBTITLE 6A
TAX CODE**

Chapters:

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- 6A.20 Admission Tax
- 6A.30 Business and Occupation Tax
- 6A.40 Communications Tax
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CHAPTER 6A.10
GENERAL TAX PROVISIONS

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6A.10.010 Purpose.

This chapter provides for consistent administration of taxes identified in Subtitle 6A.

This section implements Washington Constitution Article XI, Section 12 and RCW 35.22.280(32) (first class cities), which give municipalities the authority to license for revenue. In the absence of a legal or constitutional prohibition, municipalities have the power to define taxation categories as they see fit in order to respond to the unique concerns and responsibilities of local government. It is intended that this chapter be as uniform as possible among the various municipalities. Uniformity with provisions of state tax laws should not be presumed, and references in this section to statutory or administrative rule changes do not mean state tax statutes or rules promulgated by the Department of Revenue.

(Ord. 27297 § 1; passed Nov. 23, 2004)

6A.10.015 Application of chapter.

The provisions of this chapter shall apply with respect to the taxes imposed under this Subtitle 6A and under other titles, chapters, and sections in such manner and to such extent as indicated in each such subtitle, chapter, or section.

(Ord. 27297 § 1; passed Nov. 23, 2004)

6A.10.020 Tax definitions.

The following definitions apply to each section in this subtitle of the Tacoma Municipal Code (“TMC”):

“Calendar year” means January 1 through December 31 of each year.

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“Cash basis” means a basis of accounting which recognizes revenues and expenses as occurring in the reporting period when they were actually either received or paid.

“Certificate” means “license certificate” as defined in Subtitle 6B.10.

“Charitable organization” means any organization recognized as a nonprofit corporation under the provisions of Chapter 24.03 of the Revised Code of Washington (“RCW”)¹ and exempt from the Washington State business and occupation tax pursuant to RCW 82.04.3651.

“City” means the City of Tacoma and all of its departments, including Tacoma Public Libraries and Tacoma Public Utilities. It does not include the Metropolitan Park District of Tacoma, Port of Tacoma, Tacoma School District, or Tacoma Housing Authority, which are separate municipal corporations.

“Department” means the Tax and License Division of the Finance Department of the City or any successor department.

“Director” means the Director of the Finance Department of the City or the Director’s designee, which shall be an employee of the Finance Department.

“Gambling” means any activity included in the provisions of RCW 9.46.0237.

“Generally accepted accounting principles” means those national accounting standards promulgated by the Financial Accounting Standards Board for businesses and nonprofit associations or by the Governmental Accounting Standards Board for state agencies or local governments.

“Gross income” means the value proceeding or accruing by reason of the transaction of business engaged in and includes gross proceeds of sales, compensation for the rendition of services, gains realized from trading in stocks, bonds, or other evidence of indebtedness, interest, discount, rents, royalties, fees, commissions, dividends, and other emoluments, however designated, all without any deduction on account of the cost of tangible property sold, the cost of materials used, labor costs, interest, discount, delivery costs, taxes, or any other expense whatsoever paid or accrued without any deduction on account of losses.

“Gross receipts” has the same meaning as gross income.

“Liquor” shall have the same meaning as RCW 66.04.010.

“Person” means any individual, receiver, administrator, executor, assignee, trustee in bankruptcy, trust, estate, firm, co-partnership, joint venture, club, company, joint stock company, business trust, municipal corporation, political subdivision of the state of Washington, corporation, limited liability company, association, society, or any group of individuals acting as a unit, whether mutual, cooperative, fraternal, nonprofit, or otherwise, and the United States or any instrumentality thereof.

“Records” means the books of accounts and other business-related records of a taxpayer subject to the City’s Tax Code or License Code. Such records include ledgers, subsidiary ledgers, invoices, receipts, registration and incorporation documents, federal, state and local tax returns, and any other records necessary to establish the amounts due under the provisions of the City’s Code.

“Reporting period” means:

1. A one-month period beginning the first day of each calendar month (monthly reporting period); or
2. A three-month period beginning the first day of January, April, July, or October of each year (quarterly reporting period); or
3. A twelve-month period beginning the first day of January of each year (annual reporting period).

“Return” means any document a person is required by the City to file to satisfy or establish a tax obligation that is administered or collected by the City and that has a statutorily defined due date.

“Successor” means any person to whom a taxpayer quitting, selling out, exchanging, or disposing of a business sells or otherwise conveys, directly or indirectly, in bulk and not in the ordinary course of business of the taxpayer’s business, any part of the materials, supplies, merchandise, inventory, fixtures, or equipment of the taxpayer. Any person obligated to fulfill the terms of a contract shall be deemed a successor to any contractor defaulting in the performance of any contract as to which such person is a surety or guarantor.

“Tax” means the amount, usually based upon gross income, assessed upon a person doing business under the provisions of Subtitle 6A of the TMC for the privilege of doing business in the City or assessed upon the privilege of residing in the City.

“Tax Code” means the Subtitle 6A of the TMC.

¹ All references to the Revised Code of Washington are available upon request from the City Clerk’s Office.

“Tax year” or “taxable year” means the calendar year.

“Taxpayer” means any person subject to the provisions of Subtitles 6A and/or 6B of the TMC, regardless of whether they owe or have previously paid taxes to the City.

(Ord. 28910 Ex. A; passed Oct. 31, 2023; Ord. 28851 Ex. A; passed Nov. 22, 2022; Ord. 28594 Ex. A; passed Jul. 2, 2019; Ord. 28529 Ex. A; passed Sept. 25, 2018; Ord. 27297 § 1; passed Nov. 23, 2004)

6A.10.021 Definitions – References to Chapter 82.32 RCW

Where provisions of Chapter 82.32 RCW are incorporated in 6A.10 of this Title, "Department" as used in the RCW shall refer to the "Director" as defined in 6A.10.020 and "warrant" as used in the RCW shall mean "citation or criminal complaint."

(Ord. 27676 Ex. A; passed Dec. 18, 2007)

6A.10.030 *Repealed by Ordinance 28529.* Registration/license requirements.

(Repealed by Ord. 28529 Ex. A; passed Sept. 25, 2018; Ord. 27297 § 1; passed Nov. 23, 2004)

6A.10.040 Reporting periods – Due date – Filing Requirements – Threshold provisions – Failure to file returns.

A. The tax imposed by this subtitle shall be due and payable in quarterly installments. At the Director’s discretion, businesses may be assigned to a monthly or annual reporting period depending on the tax amount owing or type of tax.

B. Tax payments are due on or before the last day of the next month following the end of the assigned reporting period covered by the return, unless it is a Saturday, Sunday, or City or federal legal holiday, in which case the due date shall be the next succeeding day which is neither a Saturday, Sunday, or City or federal legal holiday. Effective January 1, 2021, for annual filers, tax payments, along with reports and returns on forms prescribed by the department are due on or before April 15 of the year immediately following the end of the period covered by the return as provided in RCW 82.32.045(2).

C. Taxes shall be paid as provided in this subtitle and accompanied by a return on forms as prescribed by the Director. The return shall be signed by the taxpayer personally or by a responsible officer or agent of the taxpayer. The individual signing the return shall swear or affirm that the information in the return is complete and true.

D. Tax returns must be filed and returned by the due date whether or not any tax is owed, except that persons whose gross income is exempt from taxation under 6A.30.90.V are not required to submit a tax return.

E. For purposes of the tax imposed by Chapter 6A.30, any person whose value of products, gross proceeds of sales, or gross income of the business, subject to tax after all allowable deductions, is equal to or less than \$20,000 in the current calendar year shall file a return, declare no tax due on their return, and submit the return to the Director. The gross receipts and deduction amounts shall be entered on the tax return even though no tax may be due, except that persons whose gross income is exempt from taxation under 6A.30.90.V are not required to submit a tax return.

F. A taxpayer that commences to engage in business activity shall file a return and pay the tax for the portion of the reporting period during which the taxpayer is engaged in business activity.

G. If any taxpayer fails, neglects, or refuses to make a return as and when required in this subtitle, the Director is authorized to determine the amount of the tax payable by obtaining facts and information upon which to base the Director’s estimate of the tax due. Such assessment shall be deemed prima facie correct and shall be the amount of tax owed to the City by the taxpayer. The Director shall notify the taxpayer of the amount of tax so determined, together with any penalty, interest, and fees due; the total of such amounts shall thereupon become immediately due and payable.

(Ord. 28647 Ex. A; passed Dec. 17, 2019; Ord. 28529 Ex. A; passed Sept. 25, 2018; Ord. 28268 Ex. A; passed Dec. 9, 2014; Ord. 27297 § 1; passed Nov. 23, 2004)

6A.10.050 Filing returns or remittances.

A return or remittance that is transmitted to the City by United States mail shall be deemed filed or received on the date shown by the cancellation mark stamped by the Post Office upon the envelope containing it. The Director may allow electronic filing of returns or remittances from any taxpayer. A return or remittance which is transmitted to the City electronically shall be deemed filed or received on the date submitted.

(Ord. 28529 Ex. A; passed Sept. 25, 2018; Ord. 27297 § 1; passed Nov. 23, 2004)

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6A.10.060 Records to be preserved – Examination – Estoppel to question assessment.

A. Every person liable for any fee imposed by Subtitle 6A shall keep and preserve, for a period of five years after filing a tax return, such records as may be necessary to determine the amount of any fee for which the person may be liable; which records shall include copies of all federal income tax and state tax returns and reports made by the person. All books, records, papers, invoices, vendor lists, inventories, stocks of merchandise, and other data, including federal income tax and state tax returns and reports, shall be open for examination at any time by the Director or a duly authorized agent. Every person's business premises shall be open for inspection or examination by the Director or a duly authorized agent.

B. If a person does not keep the necessary books and records within the City, it shall be sufficient if such person (1) produces within the City such books and records as may be required by the Director, or (2) bears the cost of examination by the Director's agent at the place where such books and records are kept; provided that the person electing to bear such cost shall pay in advance to the Director the estimated amount thereof, including round-trip fare, lodging, meals and incidental expenses, subject to adjustment upon completion of the examination.

C. Any person who fails or refuses a Department request to provide or make available records, or to allow inspection or examination of the business premises, shall be forever barred from questioning in any court action the correctness of any assessment of taxes made by the City for any period for which such records have not been provided, made available or kept and preserved, or with respect to which inspection or examination of the business premises has been denied. The Director is authorized to determine the amount of the tax payable by obtaining facts and information upon which to base the estimate of the tax due. Such tax assessment shall be deemed prima facie correct and shall be the amount of tax owing the City by the taxpayer. The Director shall notify the taxpayer of the amount of tax so determined, together with any penalty and interest due; the total of such amounts shall thereupon become immediately due and payable.

(Ord. 28529 Ex. A; passed Sept. 25, 2018: Ord. 27297 § 1; passed Nov. 23, 2004)

6A.10.070 Accounting methods.

A. A taxpayer may file tax returns in each reporting period with amounts based upon cash receipts only if the taxpayer's books of account are kept on a cash receipts basis. A taxpayer that does not regularly keep books of account on a cash receipts basis must file returns with amounts based on the accrual method.

B. The taxes imposed and the returns required hereunder shall be upon a calendar year basis.

(Ord. 27297 § 1; passed Nov. 23, 2004)

6A.10.080 Public work contracts – Payment of tax before final payment for work.

The Director may, before issuing any final payment to any person performing any public work contract for the City, require such person to pay in full all taxes, interest, and penalty due under this subtitle from such person on account of such contract or otherwise, and may require such taxpayer to file with the Director a verified list of all subcontractors supplying labor and/or materials to the person in connection with said public work.

(Ord. 28910 Ex. A; passed Oct. 31, 2023: Ord. 28529 Ex. A; passed Sept. 25, 2018: Ord. 27297 § 1; passed Nov. 23, 2004)

6A.10.090 Underpayment of tax, interest, or penalty – Interest.

A. If, upon examination of any returns, or from other information obtained by the Director, it appears that a tax, interest, or penalty less than that properly due has been paid, the Director shall assess the additional amount found to be due and shall add thereto interest on the tax only. The Director shall notify the person of the additional amount, which shall become due and shall be paid within 30 days from the date of the notice, or within such time as the Director may provide in writing.

B. For tax reporting periods beginning on or after December 31, 2004, the interest shall be computed in accordance with RCW 82.32.050 as it now exists or as it may be amended.

(Ord. 28529 Ex. A; passed Sept. 25, 2018: Ord. 27676 Ex. A; passed Dec. 18, 2007: Ord. 27297 § 1; passed Nov. 23, 2004)

6A.10.095 Time in which assessment may be made.

The Director shall not assess or correct an assessment for additional taxes, penalties, or interest due more than four years after the close of the calendar year in which they were incurred, except that the Director may issue an assessment:

A. Against a person who is not currently registered or has not filed a tax return as required by this title for taxes due within the period commencing ten years prior to the close of the calendar year in which the person registered with the City;

B. Against a person that has committed fraud or who misrepresented a material fact; or

C. Against a person that has executed a written waiver of such limitations.

(Ord. 28910 Ex. A; passed Oct. 31, 2023: Ord. 28529 Ex. A; passed Sept. 25, 2018: Ord. 27297 § 1; passed Nov. 23, 2004)

6A.10.100 Overpayment of tax, penalty, or interest – Credit or refund – Interest rate – Statute of limitations.

A. If, upon receipt of an application for a refund or during an audit or examination of the taxpayer’s records and tax returns, the Director determines that the amount of tax, penalty, or interest paid is in excess of that properly due, the excess amount shall be credited to the taxpayer’s account or shall be refunded to the taxpayer. Except as provided in subsection B of this section, no refund or credit shall be made for taxes, penalties, or interest paid more than four years prior to the beginning of the calendar year in which the refund application is made or examination of records is completed.

B. The execution of a written waiver shall extend the time for applying for, or making a refund or credit of any taxes paid during, or attributable to, the years covered by the waiver if, prior to the expiration of the waiver period, an application for refund of such taxes is made by the taxpayer or the Director discovers that a refund or credit is due.

C. Interest on overpayments of taxes for reporting periods beginning on or after January 1, 2005, shall be computed in accordance with RCW 82.32.060, as it now exists or as it may be amended.

(Ord. 28529 Ex. A; passed Sept. 25, 2018: Ord. 27676 Ex A; passed Dec. 18, 2007: Ord. 27297 § 1; passed Nov. 23, 2004)

6A.10.110 Late payment – Disregard of written instructions – Evasion – Penalties.

A. If payment of any tax due on a return to be filed by a taxpayer is not received by the Director by the due date, the Director shall add a penalty in accordance with RCW 82.32.090(1), as it now exists or as it may be amended.

B. If the Director determines that any tax has been substantially underpaid as defined in RCW 82.32.090(2), there shall be added a penalty in accordance with RCW 82.32.090(2), as it now exists or as it may be amended.

C. If a citation is issued by the Director, or a criminal penalty is imposed, for the collection of taxes, fees, assessments, interests, or penalties, there shall be added thereto a penalty in accordance with RCW 82.32.090(3), as it now exists or as it may be amended.

D. If the Director finds that a person has engaged in any business or performed any act upon which a tax is imposed under this Subtitle 6A and that person has not obtained from the Director a license as required by this Title 6, the Director shall impose a penalty in accordance with RCW 82.32.090(4), as it now exists or as it may be amended. No penalty shall be imposed under this subsection D if the person who has engaged in business without a license obtains a license prior to being notified by the Director of the need to be licensed.

E. If the Director determines that all or any part of a deficiency resulted from the taxpayer’s failure to follow specific written tax reporting instructions, there shall be assessed a penalty in accordance with RCW 82.32.090(5), as it now exists or as it may be amended.

F. If the Director finds that all or any part of the deficiency resulted from an intent to evade the tax payable, the Director shall assess a penalty in accordance with RCW 82.32.090(7), as it now exists or as it may be amended.

G. The penalties imposed under subsections A through F of this section can each be imposed on the same tax found to be due. This subsection does not prohibit or restrict the application of other penalties authorized by law.

H. The Director shall not impose both the evasion penalty and the penalty for disregarding specific written instructions on the same tax found to be due.

I. If incorporating future changes of RCW 82.32.090 into the TMC is deemed invalid, then the provisions of RCW 82.32.090 existing at the time this ordinance is effective shall apply.

(Ord. 28529 Ex. A; passed Sept. 25, 2018: Ord. 27676 Ex A; passed Dec. 18, 2007: Ord. 27297 § 1; passed Nov. 23, 2004)

6A.10.120 Waiver of penalties.

A. The Director may cancel any penalties imposed under Section 6A.10.110.A if a taxpayer:

1. Shows that the taxpayer’s failure to timely pay the tax was due to reasonable cause and not willful neglect. Willful neglect is presumed unless the taxpayer shows that they exercised ordinary business care and prudence in making arrangements to and pay the tax but was nevertheless, due to circumstances beyond the taxpayer’s control, unable to pay by the due date;

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2. Submits a request for waiver of penalties in writing; and
 3. Includes in the request competent proof of all pertinent facts supporting a reasonable cause determination. In all cases, the burden of proving the facts rests upon the taxpayer.
- B. The Director may waive the penalties in Sections 6A.10.110.A if a person:
1. Was not currently licensed and filing returns;
 2. Was unaware of the person's responsibility to file and pay tax; and
 3. Paid and filed all business license fees and tax returns within 30 days after being notified by the Department, or entered into a payment agreement approved by the Director, and the past due license fees and tax returns are paid within the terms outlined in the agreement.
- C. The Director may waive the penalties in Section 6A.10.110 when a taxpayer has filed and paid on time all tax returns required for the two calendar years prior to the year in which the tax return was filed late, even if the reason for late filing does not meet the criteria of Sections 6A.10.120.A or 6A.10.120.B.
- D. The Director shall not waive any interest charged upon amounts due.

(Ord. 28538 Ex. A; passed Nov. 6, 2018; Ord. 27297 § 1; passed Nov. 23, 2004)

6A.10.125 Voluntary registration.

In the case of any unregistered taxpayer doing business in the City that voluntarily registers prior to being contacted by the department, the department shall not assess for back taxes or interest for more than four calendar years prior to the year of registration. In addition, the late payment penalty imposed under TMC 6A.10.110(A) shall not apply.

(Ord. 27406 § 1; passed Aug. 30, 2005)

6A.10.130 Taxpayer quitting business – Liability of successor.

- A. Whenever any taxpayer quits business, sells out, exchanges, or otherwise disposes of the taxpayer's business or stock of goods, any tax payable hereunder shall become immediately due and payable. Such taxpayer shall, within ten days thereafter, make a return and pay the tax due.
- B. Any person who becomes a successor shall become liable for the full amount of any tax owing. The successor shall withhold from the purchase price a sum sufficient to pay any tax due to the City from the taxpayer until such time as: (1) the taxpayer shall produce a receipt from the City showing payment in full of any tax due or a certificate that no tax is due; or (2) more than six months has passed since the successor notified the Director of the acquisition and the Director has not issued and notified the successor of an assessment.
- C. Payment of the tax by the successor shall, to the extent thereof, be deemed a payment upon the purchase price. If such payment is greater in amount than the purchase price, the amount of the difference shall become a debt due such successor from the taxpayer.
- D. Notwithstanding the above, if a successor gives written notice to the Director of the acquisition and the Department does not, within six months of the date it received the notice, issue an assessment against the taxpayer and deliver a copy of that assessment to the successor, the successor shall not be liable for the tax.

(Ord. 28529 Ex. A; passed Sept. 25, 2018; Ord. 27297 § 1; passed Nov. 23, 2004)

6A.10.140 Appeal.

Any taxpayer aggrieved by the amount of any tax, interest, or penalty found by the Department to be required under the provisions of this Subtitle 6A may, upon full payment of the amount assessed, appeal from such finding pursuant to the following procedures.

- A. Form of appeal. Any appeal must be in writing and must contain the following:
1. The name and address of the taxpayer,
 2. A statement identifying the determination of the Department from which the appeal is taken,
 3. A statement setting forth the grounds upon which the appeal is taken and identifying specific errors the Department is alleged to have made in making the determination, and
 4. A statement identifying the requested relief from the determination being appealed.

B. Time and place to appeal.

Any appeal shall be filed with the City Clerk no later than 21 days following the date on which the determination of the Department was delivered to the taxpayer. Failure to follow the appeal procedures in this section shall preclude the taxpayer’s right to appeal.

C. Appeal hearing.

The Office of the Hearing Examiner shall, as soon as practicable, 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 accord with the provisions of TMC 1.23.

D. Burden of proof.

The appellant taxpayer shall have the burden of proving by a preponderance of the evidence that the determination of the Department is incorrect.

E. Decision of the Hearing Examiner.

Following the hearing, the Hearing Examiner shall enter a decision on the appeal, supported by written findings and conclusions in support thereof. A copy of the findings, conclusions and decision shall be mailed to the appellant taxpayer and to the Department. The decision shall state the correct amount of the tax, interest, or penalty owing.

(Ord. 28529 Ex. A; passed Sept. 25, 2018; Ord. 27297 § 1; passed Nov. 23, 2004)

6A.10.150 Judicial review.

The decision of the Hearing Examiner may be appealed by any person having paid any assessment as required by the Department, except one who has failed to keep and preserve books, records, and invoices as required in this chapter, by filing a proper request for a writ of review with the Pierce County Superior Court. A request for a writ of review must be filed within 21 calendar days following the date that the decision of the Hearing Examiner was delivered to the parties. Review by the superior court shall be on, and shall be limited to, the record on appeal created before the Hearing Examiner. The Department shall have the same right of review from a decision of the Hearing Examiner as does a taxpayer.

(Ord. 28529 Ex. A; passed Sept. 25, 2018; Ord. 27297 § 1; passed Nov. 23, 2004)

6A.10.160 Director to make rules

The Director shall have the power, from time to time, to adopt, publish, and enforce rules and regulations not inconsistent with this Subtitle 6A or with law for the purpose of carrying out the provisions of this subtitle and it shall be unlawful to violate or fail to comply with, any such rule or regulation.

(Ord. 27297 § 1; passed Nov. 23, 2004)

6A.10.170 Ancillary allocation authority of Director.

The Director is authorized to enter into agreements with other Washington cities which impose an “eligible gross receipts tax”:

- A. To conduct an audit or joint audit of a taxpayer by using an auditor employed by the City, another city, or a contract auditor, provided that such contract auditor’s pay is not in any way based upon the amount of tax assessed;
- B. To allocate or apportion in a manner that fairly reflects the gross receipts earned from activities conducted within the respective cities the gross proceeds of sales, gross receipts, or gross income of the business, or taxes due from any person that is required to pay an eligible gross receipts tax to more than one Washington city;
- C. To apply the City’s tax prospectively where a taxpayer has no office or place of business within the City and has paid tax on all gross income to another Washington city where the taxpayer is located; provided that the other city maintains an eligible gross receipts tax, and the income was not derived from contracts with the City.

(Ord. 27297 § 1; passed Nov. 23, 2004)

6A.10.180 Service of notices.

Any notice required by this subchapter to be served to any taxpayer shall be served, to any address or email address of the taxpayer as shown by the records of the Director. Failure of the taxpayer to receive any such notice shall not release the taxpayer from any tax, interest, or any penalties thereon, nor shall such failure operate to extend any time limit set by the

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provisions of this subchapter. It is the responsibility of the taxpayer to inform the Director in writing about a change in a taxpayer's address.

(Ord. 28910 Ex. A; passed Oct. 31, 2023; Ord. 28538 Ex. A; passed Nov. 6, 2018; Ord. 28529 Ex. A; passed Sept. 25, 2018; Ord. 27297 § 1; passed Nov. 23, 2004)

6A.10.190 Repealed by Ordinance 28529. Tax declared additional.

(Repealed by Ord. 28529 Ex. A; passed Sept. 25, 2018; Ord. 27297 § 1; passed Nov. 23, 2004)

6A.10.200 Public disclosure – Confidentiality – Information sharing.

A. For purposes of this section, unless a different meaning is clearly established by context, the following definitions apply:

1. "Disclose" means to make known to any person in any manner.
2. "Return" means a tax or information return or claim for refund required by, or provided for or permitted under, Subtitle 6A, which is filed with the Director, on behalf of, or with respect to a person, and any amendment or supplement thereto, including supporting schedules, attachments, or lists that are supplemental to, or part of, the return so filed;
3. Tax information" means:
 - a. A taxpayer's identity;
 - b. The nature, source, or amount of the taxpayer's income, payments, receipts, deductions, exemption, credits, assets, liability, net worth, tax liability deficiencies, over assessments, or tax payments, whether taken from the taxpayer's books and records or any other source;
 - c. Whether the taxpayer's return was, is being, or will be examined or subject to other investigation or processing; and
 - d. Other data received by, recorded by, prepared by, furnished to, or collected by the Director with respect to the determination of the existence, or possible existence, of liability, or the amount thereof, of a person under Subtitle 6A for a tax, penalty, interest, fine, forfeiture, or other imposition, or offense. However, data, material, or documents that do not disclose information related to a specific or identifiable taxpayer do not constitute tax information under this section. Nothing in this chapter requires any person possessing data, material, or documents made confidential and privileged by this section to delete information from such data, material, or documents so as to permit its disclosure,
4. "City agency" means every City office, department, division, bureau, board, commission, or other City agency;
5. "Taxpayer identity" means the taxpayer's name, address, telephone number, registration or license number, or any combination thereof, or any other information disclosing the identity of the taxpayer.

B. Returns and tax information are confidential and privileged, and except as authorized by this section, neither the Director nor any other person may disclose any return or tax information.

C. This section does not prohibit the Director from:

1. Disclosing such return or tax information in a civil or criminal judicial proceeding or an administrative proceeding:
 - a. In respect of any tax imposed under subtitle 6A if the taxpayer or its officer or other person liable under this title is a party in the proceeding; or
 - b. In which the taxpayer about whom such return or tax information is sought and another City are adverse parties in the proceeding;
2. Disclosing, subject to such requirements and conditions as the Director prescribes by rules adopted pursuant to 6A.10.160 such return or tax information regarding a taxpayer to such taxpayer or to such person or persons as that taxpayer may designate in a request for, or consent to, such disclosure, or to any other person, at the taxpayer's request, to the extent necessary to comply with a request for information or assistance made by the taxpayer to such other person. However, tax information not received from the taxpayer must not be so disclosed if the Director determines that such disclosure would compromise any investigation or litigation by any federal, state, or local government agency in connection with the civil or criminal liability of the taxpayer or another person, or that such disclosure would identify a confidential informant, or that such disclosure is contrary to any agreement entered into by the Director that provides for the reciprocal exchange of information with other government agencies which agreement requires confidentiality with respect to such information unless such information is required to be disclosed to the taxpayer by the order of any court;
3. Publishing statistics so classified as to prevent the identification of particular returns or reports or items thereof;

4. Disclosing such return or tax information, for official purposes only, to the mayor or city attorney, or to any City agency, or to any member of the city council or their authorized designees dealing with matters of taxation, revenue, trade, commerce, the control of industry or the professions;
5. Permitting the Director's records to be audited and examined by the proper city or state officer, his or her agents and employees;
6. Disclosing any such return or tax information to a peace officer as defined in RCW 9A.04.110, or similar tribal officer, or county or city prosecuting attorney, for official purposes. The disclosure may be made only in response to a search warrant, subpoena, or other court order, unless the disclosure is for the purpose of criminal tax enforcement. A peace officer, tribal officer, or county or city prosecuting attorney who receives the return or tax information may disclose that return or tax information only for use in the investigation and a related court proceeding, or in the court proceeding for which the return or tax information originally was sought;
7. Disclosing any such return or tax information to the proper officer of the internal revenue service of the United States, the Canadian government or provincial governments of Canada, or to the proper officer of the tax department of any state or city or town or county, for official purposes, but only if the statutes of the United States, Canada or its provincial governments, or of such other state or city or town or county, as the case may be, grants substantially similar privileges to the proper officers of the City;
8. Disclosing any such return or tax information to the United States Department of Justice, including the Bureau of Alcohol, Tobacco, Firearms and Explosives, the Department of Defense, the Immigration and Customs Enforcement and the Customs and Border Protection agencies of the United States Department of Homeland Security, the United States Coast Guard, the Alcohol and Tobacco Tax and Trade Bureau of the United States Department of Treasury, and the United States Department of Transportation, or any authorized representative of these federal agencies, for official purposes;
9. Disclosing, in a manner that is not associated with other tax information, the taxpayer name, entity type, business address, mailing address, revenue tax registration numbers, reseller permit numbers and the status of such permits, North American industry classification system or standard industrial classification code of a taxpayer, and the dates of opening and closing of business. This subsection may not be construed as giving authority to the Director to give, sell, or provide access to any list of taxpayers for any commercial purpose;
10. Disclosing such return or tax information that is also maintained by another Washington state or local governmental agency as a public record available for inspection and copying under the provisions of chapter 42.56 RCW or is a document maintained by a court of record and is not otherwise prohibited from disclosure;
11. Disclosing such return or tax information to the United States department of agriculture for the limited purpose of investigating food stamp fraud by retailers;
12. Disclosing to a financial institution, escrow company or title company, in connection with specific real property that is the subject of a real estate transaction, current amounts due the Director for a filed judgment, or lien against the real property;
13. Disclosing to a person against whom the Director has asserted liability as a successor under Chapter 6A.10.130 return or tax information pertaining to the specific business of the taxpayer to which the person has succeeded; or
14. Disclosing such return or tax information to the court or hearing examiner in respect to the Director's application for a subpoena if there is probable cause to believe that records in the possession of a third party will aid the Director in connection with its official duties relating to an audit, collection activity, or a civil or criminal investigation.

D.

1. The Director may disclose return or taxpayer information to a person under investigation or during any court or administrative proceeding against a person under investigation as provided in this subsection (D). The disclosure must be in connection with the Director's official duties relating to an audit, collection activity, or a civil or criminal investigation. The disclosure may occur only when the person under investigation and the person in possession of data, materials, or documents are parties to the return or tax information to be disclosed. The Director may disclose return or tax information such as invoices, contracts, bills, statements, resale or exemption certificates, or checks. However, the Director may not disclose general ledgers, sales or cash receipt journals, check registers, accounts receivable/payable ledgers, general journals, financial statements, expert's workpapers, income tax returns, state tax returns, tax return workpapers, or other similar data, materials, or documents.
2. Before disclosure of any tax return or tax information under this subsection (D), the Director must, through written correspondence, inform the person in possession of the data, materials, or documents to be disclosed. The correspondence must clearly identify the data, materials, or documents to be disclosed. The Director may not disclose any tax return or tax

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information under this subsection (D) until the time period allowed in (3) of this subsection has expired or until the court has ruled on any challenge brought under (3) of this subsection.

3. The person in possession of the data, materials, or documents to be disclosed by the Director has twenty days from the receipt of the written request required under (2) of this subsection to petition the superior court of the county in which the petitioner resides for injunctive relief. The court must limit or deny the request of the Director if the court determines that:

- a. The data, materials, or documents sought for disclosure are cumulative or duplicative, or are obtainable from some other source that is more convenient, less burdensome, or less expensive;
 - b. The production of the data, materials, or documents sought would be unduly burdensome or expensive, taking into account the needs of the Director, the amount in controversy, limitations on the petitioner's resources, and the importance of the issues at stake; or
 - c. The data, materials, or documents sought for disclosure contain trade secret information that, if disclosed, could harm the petitioner.
4. The Director must reimburse reasonable expenses for the production of data, materials, or documents incurred by the person in possession of the data, materials, or documents to be disclosed.

5. Requesting information under (2) of this subsection that may indicate that a taxpayer is under investigation does not constitute a disclosure of tax return or tax information under this section.

E. Service of a subpoena issued by the court or by a hearing examiner does not constitute a disclosure of return or tax information under this section. Notwithstanding anything else to the contrary in this section, a person served with a subpoena issued by the court or a hearing examiner may disclose the existence or content of the subpoena to that person's legal counsel.

F. Any person acquiring knowledge of any return or tax information in the course of their employment with the Director and any person acquiring knowledge of any return or tax information as provided under subsection C(4), (5), (6), (7), (8), or (11) of this section, who discloses any such return or tax information to another person not entitled to knowledge of such return or tax information under the provisions of this section, is guilty of a misdemeanor. If the person guilty of such violation is an officer or employee of the City, such person must forfeit such office or employment and is incapable of holding any public office or employment in this City for a period of two years thereafter.

(Ord. 28593 Ex. A; passed Jul. 2, 2019; Ord. 28529 Ex. A; passed Sept. 25, 2018; Repealed and reenacted by Ord. 28005 Ex. A; passed Jul. 26, 2011)

6A.10.210 Repealed by Ordinance 28529. Tax constitutes debt.

(Repealed by Ord. 28529 Ex. B; passed Sept. 25, 2018; Ord. 27297 § 1; passed Nov. 23, 2004)

6A.10.220 Unlawful actions – Violation – Penalties.

A. It shall be unlawful for any person liable for taxes under Subtitle 6A:

1. To violate or fail to comply with any of the provisions of this title or any lawful rule or regulation adopted by the Director;
2. To make any false statement on any tax return;
3. To aid or abet any person in any attempt to evade payment of a tax;
4. To testify falsely in any investigation, audit, or proceeding conducted pursuant to this title.

B. Unless another criminal penalty has been prescribed for a violation of a specific provision of this chapter, violation of any of the provisions of Subtitle 6A is a misdemeanor. Any person failing to comply with any of the provisions of this subtitle or any lawful rule or regulation adopted by the Director pursuant thereto, upon conviction thereof, may be punished by a fine in any sum not to exceed \$1,000, or by imprisonment not exceeding 90 days, or by both such fine and imprisonment.

C. Penalties or punishments provided in this subtitle may be in addition to all other penalties provided by law.

(Ord. 28529 Ex. A; passed Sept. 25, 2018; Ord. 27406 § 2; passed Aug. 30, 2005; Ord. 27297 § 1; passed Nov. 23, 2004)

6A.10.230 Repealed by Ordinance 28529. Suspension or revocation of business registration.

(Repealed by Ord. 28529 Ex. A; passed Sept. 25, 2018; Ord. 27297 § 1; passed Nov. 23, 2004)

6A.10.240 Settlement agreement provisions.

The Director may enter into an agreement, in writing, with any person relating to the liability of such person with respect of any tax, interest, or penalties imposed by any of the chapters within Subtitle 6A and administered by this chapter for any

taxable period(s). Upon approval of such agreement, evidenced by execution thereof by the Director and the person so agreeing, the agreement shall be final and conclusive as to the liability or immunity covered thereby, and, except upon a showing of fraud or malfeasance, or misrepresentation of a material fact:

A. The case shall not be reopened as to the matters agreed upon, or the agreement modified, by the Director or the taxpayer, and

B. In any suit, action or proceeding, such agreement, or any determination, assessment, collection, payment, abatement, refund, or credit made in accordance therewith, shall not be annulled, modified, set aside, or disregarded.

(Ord. 28529 Ex. A; passed Sept. 25, 2018; Ord. 27297 § 1; passed Nov. 23, 2004)

6A.10.250 Charge-off of uncollectible taxes.

The Director may charge off any tax, penalty, or interest that is owed by a taxpayer, if the Director reasonably ascertains that the cost of collecting such amounts would be greater than the total amount that is owed or likely to be collected from the taxpayer.

(Ord. 27297 § 1; passed Nov. 23, 2004)

6A.10.260 Severability.

If any provision of this Subtitle 6A or its application to any person or circumstance is held invalid, the remainder of the subtitle or the application of the provision to other persons or circumstances shall not be affected.

(Ord. 27297 § 1; passed Nov. 23, 2004)

CHAPTER 6A.20
ADMISSION TAX

Sections:

- 6A.20.010 *Repealed.*
 6A.20.020 Definitions.
 6A.20.030 Tax levied.
 6A.20.040 Cover charge – Payment for refreshments.
 6A.20.050 Price to show on ticket.
 6A.20.060 Collection and payment of tax.

6A.20.010 *Repealed by Ordinance 28539. Administrative provisions.*

(Repealed by Ord. 28539 Ex. A.; passed Nov. 6, 2018; Ord. 27297 § 1; passed Nov. 23, 2004)

6A.20.020 Definitions.

For the purpose of this chapter, the following words and phrases are defined as follows:

“Admission charge,” in addition to its usual and ordinary meaning, shall include, but not be limited in meaning to, a charge made for season tickets or subscriptions; a cover charge or a charge made for use of seats and tables, reserved or otherwise, and similar accommodations; a charge made for food and refreshments in any place where any free entertainment, recreation, or amusement is provided; a charge made for rental or use of equipment or facilities for purposes of recreation or amusement, including, but not limited to, golf, golf driving ranges, swimming pools, archery, pool, billiards, shuffleboard, picture machines, amusement rides (whether such rides are restricted to tracks or not), automatic baseball, table-type bowling games, all other ball-operated games, and where the rental of the equipment or facilities is necessary to the enjoyment of the privilege for which a general admission is charged, the combined charge shall be considered as the admission charge; and a charge made for automobile parking where the amount of the charge is determined according to the number of passengers in an automobile. A donation for admittance shall be deemed an admission charge.

“Admission charge” also includes any service charge, mailing fee, or other ancillary payment, per ticket and/or per order, whether or not they are printed on the ticket.

“Elementary or secondary schools” shall mean any school enrolling students in any of the grades from kindergarten through 12.

“Place” includes, but is not restricted to, theaters; dance halls; amphitheaters; auditoriums; stadiums; athletic pavilions and fields; baseball and athletic parks; circuses; swimming pools; golf courses; outdoor amusement parks; such attractions as merry-go-rounds, Ferris wheels, roller coasters; observation towers; private clubs; any cabaret; any private club conducting cabaret activities; or any similar place of entertainment.

(Ord. 27873 Ex. A; passed Feb. 23, 2010; Ord. 27297 § 1; passed Nov. 23, 2004)

6A.20.030 Tax levied.

A. There is hereby levied and imposed upon every person, without regard to age, who pays an admission charge a tax in the amount of 5 percent on each admission charge paid. Any fraction of tax \$0.005 or more shall result in a tax at the next highest full cent. This shall be the charge, except as provided in the following subsections.

B. Any person having the permanent use of boxes or seats or a lease for the use of any box or seat in any place for which an admission charge is made shall pay a tax in the amount of 5 percent on the admission charge or charge for season or series ticket or box lease. Any fraction of tax \$0.005 or more shall result in a tax at the next highest full cent.

C. No tax shall be levied on any person who is admitted free and from whom no compensating payment is obtained. The tax on reduced admission charges shall be charged on such reduced charge and not on the regular admission charge.

D. Such tax shall not apply to any person paying an admission to any activity of any elementary or secondary school; provided, however, that this exclusion shall apply only to activities conducted at the school and one activity per calendar year not longer than ten days held off the school property. This exclusion shall not include activities covered under Chapter 6A.60 of the TMC.

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E. Such tax shall not apply to any person attending an event when the principal purpose of the primary sponsor of the event is the public performance or exhibition of visual or performing arts, historical objects, or scientific works and said sponsor is located in the City and is exempt from taxation pursuant to RCW 82.04.3651, nor shall such tax apply to admissions collected by a city or county from any person attending a public celebration sponsored by a city or county.

F. Such tax shall not apply to any person paying an admission to any athletic event sponsored or conducted by an elementary or secondary school wherein the athletic participants are students in such school.

G. If the ticket price is accompanied by a service charge, mailing fee, or other ancillary payment, per ticket and/or per order, the admission tax shall be based upon the total sum of the admission price plus any such surcharge(s), whether or not they are printed on the ticket or order.

(Ord. 27873 Ex. A; passed Feb. 23, 2010; Ord. 27297 § 1; passed Nov. 23, 2004)

6A.20.040 Cover charge – Payment for refreshments.

The admission charge to any cabaret, any private club conducting cabaret activities, or any similar place of entertainment is deemed to be 20 percent of the total amount charged for any one or, if more than one, the aggregate of the following: refreshments, food, service, and merchandise, and, as so computed, is hereby taxed in the amount of 5 percent rounded up to the nearest cent, payable monthly. However, said tax shall not be levied upon establishments holding Class B or Class C cabaret licenses as defined in TMC 6B.70.030.B and C. In addition, where a separate charge for admission or a cover charge or a charge for use of seats or tables is made, the tax due shall be computed at the rate of 5 percent rounded up to the nearest cent.

(Ord. 27959 Ex. A; passed Nov. 20, 2010; Ord. 27297 § 1; passed Nov. 23, 2004)

6A.20.050 Price to show on ticket.

Whenever a charge is made for admission to any place, a serially numbered or reserved seat ticket shall be furnished to the person paying such charge unless written approval has been obtained from the Department to use a turnstile or other counting device which will accurately count the number of paid admissions. The established price, city tax, and total price at which every such admission ticket or card is sold shall be conspicuously and indelibly printed or written on the face or back of that part of the ticket which is to be taken up by the management of the place to which admission is gained. It shall be unlawful for anyone to sell an admission ticket or card on which the name of the person conducting the event and the price is not so printed, stamped, or written, or to sell or offer to sell an admission ticket or card at a price in excess of the price printed, stamped or written thereon. When a charge is made for admission, a sign must be posted in a conspicuous place on the entrance or ticket office which breaks down the admission charge as follows:

Established Price

City Tax

Total Price

(Ord. 27873 Ex. A; passed Feb. 23, 2010; Ord. 27297 § 1; passed Nov. 23, 2004)

6A.20.060 Collection and payment of tax.

Any person who receives any payment for admissions on which a tax is levied under this chapter shall collect the amount of the tax imposed from the person making the admission payment and shall remit the same as herein provided. The tax required to be collected under this chapter shall be deemed to be held in trust by the one required to collect the same until paid to the City as herein provided.

Any person required to collect the tax imposed under this chapter who 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 tax imposed hereunder shall be collected at the time admission charge is paid by the person seeking admission to any place and shall be reported and remitted by the person receiving the tax to the Director in quarterly or monthly installments. Whenever any theater, circus, show, exhibition, entertainment, or amusement makes an admission charge which is subject to the tax herein levied, and the same is of a transitory or temporary nature, of which the Director shall be the judge, the Director shall require the report and remittance of the admission tax immediately upon the collection of same, at the conclusion of the performance or exhibition, or at the conclusion of a series of performances or exhibitions, or at such other time as the Director shall determine.

The Director may require, prior to a license being given of a temporary or transitory nature, a sum of money or bond in lieu thereof conditioned upon the faithful compliance with the provisions of this chapter, in an amount to be determined by the Director, sufficient to cover the amounts which shall become due and owing to the City upon conclusion.

(Ord. 28910 Ex. A; passed Oct. 31, 2023: Ord. 28593 Ex. A; passed Jul. 2, 2019: Ord. 27297 § 1; passed Nov. 23, 2004)

CHAPTER 6A.30
BUSINESS AND OCCUPATION TAX

Sections:

- 6A.30.010 Purpose.
- 6A.30.020 *Repealed.*
- 6A.30.028 *Repealed.*
- 6A.30.030 Definitions.
- 6A.30.040 Agency – Sales and services by agent, consignee, bailee, factor, or auctioneer.
- 6A.30.050 Imposition of the tax – Tax levied.
- 6A.30.060 *Repealed.*
- 6A.30.065 Job credits.
- 6A.30.066 Small business phased tax credit.
- 6A.30.067 Job Credit – Work Opportunity.
- 6A.30.070 Multiple activities credit when activities take place in one or more cities with eligible gross receipt taxes.
- 6A.30.075 Deductions to prevent multiple taxation of manufacturing transactions occurring prior to January 1, 2008 involving more than one city with an eligible gross receipts tax.
- 6A.30.076 Assignment of gross income derived from intangibles.
- 6A.30.077 Allocation and apportionment of income when activities take place in more than one jurisdiction.
- 6A.30.078 Allocation and apportionment of printing and publishing income when activities take place in more than one jurisdiction.
- 6A.30.090 Exemptions.
- 6A.30.100 Deductions.
- 6A.30.110 Application to City’s business activities.
- 6A.30.120 Tax part of overhead.
- 6A.30.130 Severability clause.

6A.30.010 Purpose.

This section implements Washington Constitution Article XI, Section 12 and RCW 35.22.280(32) (first class cities), which give municipalities the authority to license for revenue. In the absence of a legal or constitutional prohibition, municipalities have the power to define taxation categories as they see fit in order to respond to the unique concerns and responsibilities of local government. It is intended that this chapter be as uniform as possible among the various municipalities. Uniformity with provisions of state tax laws should not be presumed, and references in this section to statutory or administrative rule changes do not mean state tax statutes or rules promulgated by the Department of Revenue.

(Ord. 27297 § 1; passed Nov. 23, 2004)

6A.30.020 *Repealed by Ord. 28539.* Exercise of revenue license power.

(Repealed by Ord. 28539 Ex. B; passed Nov. 6, 2018; Ord. 27297 § 1; passed Nov. 23, 2004)

6A.30.028 *Repealed by Ord. 28539.* Administrative provisions.

(Repealed by Ord. 28539 Ex. B; passed Nov. 6, 2018; Ord. 27297 § 1; passed Nov. 23, 2004)

6A.30.030 Definitions.

In construing the provisions of this chapter, the following definitions shall be applied. Words in the singular number shall include the plural, and the plural shall include the singular.

“Advance,” “reimbursement.”

A. “Advance” means money or credits received by a taxpayer from a customer or client with which the taxpayer is to pay costs or fees on behalf of the customer or client.

B. “Reimbursement” means money or credits received from a customer or client to repay the taxpayer for money or credits expended by the taxpayer in payment of costs or fees of the customer or client.

“Agricultural product,” “farmer.”

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A. "Agricultural product" means any product of plant cultivation or animal husbandry including, but not limited to: a product of horticulture, grain cultivation, vermiculture, viticulture, or aquaculture, as defined in RCW 15.85.020; plantation Christmas trees; turf; or any animal, including, but not limited to, an animal that is a private sector cultured aquatic product, as defined in RCW 15.85.020, or a bird, insect, or the substances obtained from such an animal. "Agricultural product" does not include animals intended to be pets and does not include marijuana as defined by RCW 69.50.101(t).

B. "Farmer" means any person engaged in the business of growing or producing, upon the person's own lands or upon the lands in which the person has a present right of possession, any agricultural product whatsoever for sale. "Farmer" does not include a person using such products as ingredients in a manufacturing process, or a person growing or producing such products for the person's own consumption. "Farmer" does not include a person selling any animal or substance obtained therefrom in connection with the person's business of operating a stockyard or a slaughter or packing house. "Farmer" does not include any person with respect to the business of taking, cultivating, or raising timber.

"Business" includes all activities engaged in with the object of gain, benefit, or advantage to the taxpayer or to another person or class, directly or indirectly.

"Business and occupation tax" or "gross receipts tax" means a tax imposed on or measured by the value of products, the gross income of the business, or the gross proceeds of sales, as the case may be, and that is the legal liability of the business.

"City" means the City of Tacoma.

"Commercial or industrial use" means the following uses of products, including by-products, by the extractor or manufacturer thereof:

A. Any use as a consumer;

B. Any use in the manufacturing of products including articles, substances or commodities.

"Competitive telephone service" means the providing by any person of telecommunications equipment or apparatus, or service related to that equipment or apparatus such as repair or maintenance service, if the equipment or apparatus is of a type which can be provided by persons that are not subject to regulation as telephone companies under Title 80 RCW and for which a separate charge is made.

"Consumer" means the following:

A. Any person who purchases, acquires, owns, holds, or uses any tangible or intangible personal property irrespective of the nature of the person's business and including, among others, without limiting the scope hereof, persons who install, repair, clean, alter, improve, construct, or decorate real or personal property of or for a consumer other than for the purpose of:

1. Resale as tangible or intangible personal property in the regular course of business;

2. Incorporating such property as an ingredient or component of real or personal property when installing, repairing, cleaning, altering, imprinting, improving, constructing, or decorating such real or personal property of or for consumers;

3. Incorporating such property as an ingredient or component of a new product or as a chemical used in processing a new product when the primary purpose of such chemical is to create a chemical reaction directly through contact with an ingredient of a new product; or

4. Consuming the property in producing ferrosilicon which is subsequently used in producing magnesium for sale, if the primary purpose of such property is to create a chemical reaction directly through contact with an ingredient of ferrosilicon;

B. Any person engaged in any business activity taxable under Section 6A.30.050.A.9;

C. Any person who purchases, acquires, or uses any competitive telephone service as herein defined, other than for resale in the regular course of business;

D. Any person who purchases, acquires, or uses any personal, business, or professional service defined as a retail sale or retail service in Section 6A.30.030, other than for resale in the regular course of business;

E. Any person who is an end user of software;

F. Any person engaged in the business of "public road construction" with respect to tangible personal property when that person incorporates the tangible personal property as an ingredient or component of a publicly-owned street, place, road, highway, easement, right-of-way, mass public transportation terminal or parking facility, bridge, tunnel, or trestle by installing, placing, or spreading the property in or upon the right-of-way of a publicly-owned street, place, road, highway, easement, bridge, tunnel, or trestle, or in or upon the site of a publicly-owned mass public transportation terminal or parking facility;

G. Any person who is an owner, lessee, or has the right of possession to or an easement in real property which is being constructed, repaired, decorated, improved, or otherwise altered by a person engaged in business;

H. Any person who is an owner, lessee, or has the right of possession to personal property which is being constructed, repaired, improved, cleaned, imprinted, or otherwise altered by a person engaged in business;

I. Any person engaged in “government contracting.” Any such person shall be a consumer within the meaning of this subsection with respect to tangible personal property incorporated into, installed in, or attached to such building or other structure by such person;

Nothing contained in this or any other subsection of this section shall be construed to modify any other definition of “consumer.”

“Delivery” means the transfer of possession of tangible personal property between the seller and the buyer or the buyer's representative. Delivery to an employee of a buyer is considered delivery to the buyer. Transfer of possession of tangible personal property occurs when the buyer or the buyer's representative first takes physical control of the property or exercises dominion and control over the property. Dominion and control means the buyer has the ability to put the property to the buyer's own purposes. It means the buyer or the buyer's representative has made the final decision to accept or reject the property, and the seller has no further right to possession of the property and the buyer has no right to return the property to the seller, other than under a warranty contract. A buyer does not exercise dominion and control over tangible personal property merely by arranging for shipment of the property from the seller to itself. A buyer's representative is a person, other than an employee of the buyer, who is authorized in writing by the buyer to receive tangible personal property and take dominion and control by making the final decision to accept or reject the property. Neither a shipping company nor a seller can serve as a buyer's representative. It is immaterial where the contract of sale is negotiated or where the buyer obtains title to the property. Delivery terms and other provisions of the Uniform Commercial Code (Title 62A RCW) do not determine when or where delivery of tangible personal property occurs for purposes of taxation.

“Digital automated service,” “digital code,” and “digital goods” have the same meaning as in RCW 82.04.192.

“Digital products” means digital goods, digital codes, digital automated services, and the services described in RCW 82.04.050(2)(g) and (6)(b).

“Director” means the Director of the Finance Department of the City or any officer, agent, or employee of the City designated to act on the Director's behalf.

“Eligible gross receipts tax” means a tax which:

- A. Is imposed on the act or privilege of engaging in business activities within Section 6A.30.050; and
- B. Is measured by the gross volume of business, in terms of gross receipts and is not an income tax or value added tax; and
- C. Is not, pursuant to law or custom, separately stated from the sales price; and
- D. Is not a sales or use tax, business license fee, franchise fee, royalty, or severance tax measured by volume or weight, or concession charge, or payment for the use and enjoyment of property, property right, or a privilege; and
- E. Is a tax imposed by a local jurisdiction, whether within or without the state of Washington, and not by a country, state, province, or any other non-local jurisdiction above the county level.

“Engaging in business.”

A. The term “engaging in business” means commencing, conducting, or continuing in business, and also the exercise of corporate or franchise powers, as well as liquidating a business when the liquidators thereof hold themselves out to the public as conducting such business.

B. This section sets forth examples of activities that constitute engaging in business in the City, and establishes safe harbors for certain of those activities so that a person who meets the criteria may engage in de minimis business activities in the City without having to register and obtain a business license or pay City business and occupation taxes. The activities listed in this section are illustrative only and are not intended to narrow the definition of “engaging in business” in subsection A above. If an activity is not listed, whether it constitutes engaging in business in the City shall be determined by considering all the facts and circumstances and applicable law.

C. Without being all inclusive, any one of the following activities conducted within the City by a person, or its employee, agent, representative, independent contractor, broker, or another acting on its behalf constitutes engaging in business and requires a person to register and obtain a business license.

1. Owning, renting, leasing, maintaining, or having the right to use, or using, tangible personal property, intangible personal property, or real property permanently or temporarily located in the City.

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2. Owning, renting, leasing, using, or maintaining an office, place of business, or other establishment in the City.
 3. Soliciting sales.
 4. Making repairs or providing maintenance or service to real or tangible personal property, including warranty work and property maintenance.
 5. Providing technical assistance or service, including quality control, product inspections, warranty work, or similar services on or in connection with tangible personal property sold by the person or on its behalf.
 6. Installing, constructing, or supervising installation or construction of, real or tangible personal property.
 7. Soliciting, negotiating, or approving franchise, license, or other similar agreements.
 8. Collecting current or delinquent accounts.
 9. Picking up and transporting tangible personal property, solid waste, construction debris, or excavated materials.
 10. Providing disinfecting and pest control services, employment and labor pool services, home nursing care, janitorial services, appraising, landscape architectural services, security system services, surveying, and real estate services including the listing of homes and managing real property.
 11. Rendering professional services such as those provided by accountants, architects, attorneys, auctioneers, consultants, engineers, professional athletes, barbers, baseball clubs, and other sports organizations, chemists, consultants, psychologists, court reporters, dentists, doctors, detectives, laboratory operators, teachers, and veterinarians.
 12. Meeting with customers or potential customers, even when no sales or orders are solicited at the meetings.
 13. Training or recruiting agents, representatives, independent contractors, brokers or others, domiciled or operating on a job in the City, acting on its behalf, or for customers or potential customers.
 14. Investigating, resolving, or otherwise assisting in resolving customer complaints.
 15. In-store stocking or manipulating products or goods sold to and owned by a customer, regardless of where sale and delivery of the goods took place.
 16. Delivering goods in vehicles owned, rented, leased, used, or maintained by the person or another acting on its behalf.
- D. If a person, or an employee, agent, representative, independent contractor, broker, or another acting on the person's behalf, engages in no other activities in or with the City but the following, it need not register and obtain a business license and pay tax.
1. Meeting with suppliers of goods and services as a customer.
 2. Meeting with government representatives in their official capacity, other than those performing contracting or purchasing functions.
 3. Attending meetings such as board meetings, retreats, seminars, conferences, or other meetings wherein the person does not provide training in connection with tangible personal property sold by the person or on its behalf. This provision does not apply to any board of director member or attendee engaging in business such as a member of a board of directors who attends a board meeting.
 4. Renting tangible or intangible property as a customer when the property is not used in the City.
 5. Attending, but not participating in, a "trade show" or "multiple vendor events." Persons participating at a trade show shall review the City's trade show or multiple vendor event ordinances.
 6. Conducting advertising through the mail.
 7. Soliciting sales by phone from a location outside the City.
- E. A seller located outside the City merely delivering goods into the City by means of a common carrier is not required to register and obtain a business license, provided that it engages in no other business activities in the City. Such activities do not include those in subsection (D).

The City expressly intends that engaging in business include any activity sufficient to establish nexus for purposes of applying the tax under the law and the constitutions of the United States and the state of Washington. Nexus is presumed to continue as long as the taxpayer benefits from the activity that constituted the original nexus generating contact or subsequent contacts.

"Extracting" is the activity engaged in by an extractor and is reportable under the extracting classification.

“Extractor” means every person who from the person’s own land or from the land of another under a right or license granted by lease or contract, either directly or by contracting with others for the necessary labor or mechanical services, for sale or for commercial or industrial use, mines, quarries, takes or produces coal, oil, natural gas, ore, stone, sand, gravel, clay, mineral, or other natural resource product; or fells, cuts or takes timber, Christmas trees, other than plantation Christmas trees, or other natural products; or takes fish, or takes, cultivates, or raises shellfish, or other sea or inland water foods or products. “Extractor” does not include persons performing under contract the necessary labor or mechanical services for others; or persons meeting the definition of farmer.

“Extractor for hire” means a person who performs under contract necessary labor or mechanical services for an extractor.

“Gross income of the business” means the value proceeding or accruing by reason of the transaction of the business engaged in and includes gross proceeds of sales, compensation for the rendition of services, gains realized from trading in stocks, bonds, or other evidences of indebtedness, interest, discount, rents, royalties, fees, commissions, dividends, and other emoluments however designated, all without any deduction on account of the cost of tangible property sold, the cost of materials used, labor costs, interest, discount, delivery costs, taxes, or any other expense whatsoever paid or accrued and without any deduction on account of losses.

“Gross proceeds of sales” means the value proceeding or accruing from the sale of tangible personal property, digital goods, digital codes, digital automated services or for other services rendered, without any deduction on account of the cost of property sold, the cost of materials used, labor costs, interest, discount paid, delivery costs, taxes, or any other expense whatsoever paid or accrued and without any deduction on account of losses.

“In this City” or “within this City” includes all federal areas lying within the corporate city limits of the City.

“Investment management services.”

A. “Investment management services” includes investment research, investment consulting, fund administration, fund distribution, investment transactions, or related investment services to persons or for or on behalf of a collective investment fund. A person is considered to be engaged in providing international investment management services if such person is providing investment management services and/or is a member of an affiliated group (a group of corporations under common ownership or control) primarily in the business of providing investment management services to collective investment funds, and at least 15 percent of the gross income of the person and/or affiliated group is derived from providing investment management services to any of the following:

1. Persons or collective investment funds residing outside the United States; or
2. Collective investment funds with at least 50 percent of their investment assets located or issued outside the United States.

B. For the purpose of this section, “collective investment fund” includes:

1. A mutual fund or other regulated investment company as defined in Section 851(a) of the Internal Revenue Code of 1986, as amended;
2. An investment company, as that term is used in Section 3(a) of the Investment Company Act of 1940, as well as any entity that would be an investment company for this purpose but for the exemptions contained in Section 3(c)(1) or (11) of the aforesaid 1940 Act;
3. An employee benefit plan, which includes any plan, trust, commingled employee benefit trust, or custodial arrangement that is subject to the Employee Retirement Income Security Act of 1974, as amended, 29 U.S.C. Sec. 1001 et seq., or that is described in Sections 125, 401, 403, 408, 457, and 501(c)(9), and (17) through (23) of the Internal Revenue Code of 1986, as amended, or a similar plan maintained by a state or local government, or a plan trust, or custodial arrangement established to self-insure benefits required by federal, state, or local law;
4. A fund maintained by a tax-exempt organization, as defined in Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, for operating, quasi-endowment, or endowment purposes;
5. Funds that are established for the benefit of such tax exempt organizations, such as charitable remainder trusts, charitable lead trusts, charitable annuity trusts, or other similar trusts; or
6. Collective investment funds similar to those described in subsections (B)(1) through (5) of this section created under the laws of a foreign jurisdiction.

“Manufacturer,” “to manufacture.”

A. “Manufacturer” means every person who, either directly or by contracting with others for the necessary labor or mechanical services, manufactures for sale or for commercial or industrial use from the person’s own materials or ingredients any products. When the owner of equipment or facilities furnishes or sells to a customer, prior to manufacture, materials or

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ingredients equal to less than 20 percent of the total value of all materials or ingredients that become a part of the finished product, the owner of the equipment or facilities will be deemed to be a processor for hire and not a manufacturer. A business not located in the City that is the owner of materials or ingredients processed for it in the City by a processor for hire shall be deemed to be engaged in business as a manufacturer in the City.

B. "To manufacture" means all activities of a commercial or industrial nature wherein labor or skill is applied, by hand or machinery, to materials or ingredients so that as a result thereof a new, different or useful product is produced for sale or commercial or industrial use, and shall include:

1. The production of special made or custom made articles;
2. The production of dental appliances, devices, restorations, substitutes, or other dental laboratory products by a dental laboratory or dental technician;
3. Crushing and/or blending of rock, sand, stone, gravel, or ore, and
4. The producing of articles for sale, or for commercial or industrial use, from raw materials or prepared materials by giving such materials, articles, and substances of trade or commerce new forms, qualities, properties, or combinations, including, but not limited to, such activities as making, fabricating, processing, refining, mixing, slaughtering, packing, aging, curing, mild curing, preserving, canning, and the preparing and freezing of fresh fruits and vegetables.

"To manufacture" shall not include the production of digital goods or the production of computer software if the computer software is delivered from the seller to the purchaser by means other than tangible storage media, including the delivery by use of a tangible storage media where the tangible storage media is not physically transferred to the purchaser.

"Manufacturing" means the activity conducted by a manufacturer and is reported under the manufacturing classification.

"Newspaper," "magazine," "periodical."

A. "Newspaper" means a publication offered for sale regularly at stated intervals at least once per week and printed on newsprint in tabloid or broadsheet format folded loosely together without stapling, glue, or any other binding of any kind.

B. "Magazine" or "periodical" means any printed publication, other than a newspaper, issued and offered for sale regularly at stated intervals at least once every three months, including any supplement or special edition of the publication. Any publication meeting this definition qualifies regardless of its content.

"Office" or "place of business" means a fixed location or permanent facility where the regular business of the person is conducted and which is either owned by the person or over which the person exercises legal dominion and control. The regular business of the person is presumed conducted at a location:

- A. Whose address the person uses as their business mailing address; and
- B. Where the place of primary use is shown on a telephone billing or a location containing a telephone line, listed in a public telephone directory or other similar publication, under the business name; and
- C. Where the person holds themselves out to the general public as conducting regular business through signage or other means; and
- D. Where the person is required to obtain any appropriate state and local business license or registration unless the person is exempted by law from such requirement.

A vehicle such as a pick-up, van, truck, boat or other motor vehicle is not an office or place of business. A post office box is not an office or place of business.

If a person has an office or place of business, the person's home is not an office or place of business unless it meets the criteria for office or place of business above. If a person has no office or place of business, the person's home or apartment within the City will be deemed the place of business.

"Option to purchase" shall mean a continuing offer or contract by which owner stipulates with another that the latter shall have the right to buy property at a fixed dollar price within a certain time. An agreement is only an option when no obligation rests on the potential buyer to make any payment except such as may be agreed upon by the parties as consideration to support the option until the potential buyer has made up their mind within a time specified to complete the purchase. The use of the term "fair market value" or any other like term shall not be substituted for a fixed dollar price in determining if an "option to purchase" exists.

"Person" means any individual, receiver, administrator, executor, assignee, trustee in bankruptcy, trust, estate, firm, co-partnership, joint venture, club, company, joint stock company, business trust, municipal corporation, political subdivision of

the state of Washington, corporation, limited liability company, association, society, or any group of individuals acting as a unit, whether mutual, cooperative, fraternal, nonprofit, or otherwise, and the United States or any instrumentality thereof.

“Precious metal bullion” or “monetized bullion.”

A. “Precious metal bullion” means any precious metal which has been put through a process of smelting or refining, including, but not limited to, gold, silver, platinum, rhodium, and palladium, and which is in such state or condition that its value depends upon its contents and not upon its form.

B. “Monetized bullion,” for purposes of this section, means coins or other forms of money manufactured from gold, silver, or other metals and heretofore, now, or hereafter used as a medium of exchange under the laws of this state, the United States, or any foreign nation, but does not include coins or money sold to be manufactured into jewelry or works of art.

“Processing for hire” means the performance of labor and mechanical services upon materials or ingredients belonging to others so that as a result a new, different, or useful product is produced for sale or commercial or industrial use. A processor for hire is any person who would be a manufacturer if that person were performing the labor and mechanical services upon that person’s own materials or ingredients. If a person furnishes or sells to a customer, prior to manufacture, materials or ingredients equal to 20 percent or more of the total value of all materials or ingredients that become a part of the finished product the person will be deemed to be a manufacturer and not a processor for hire.

“Product” or “byproduct.”

A. “Product” means tangible personal property, including articles, substances, or commodities created, brought forth, extracted, or manufactured by human or mechanical effort.

B. “Byproduct” means any additional product, other than the principal or intended product, which results from extracting or manufacturing activities and which has a market value, without regard to whether or not such additional product was an expected or intended result of the extracting or manufacturing activities.

“Retailing” means the activity of engaging in making sales at retail and is reported under the retailing classification.

“Retail service” shall include the sale of or charge made for personal, business, or professional services including amounts designated as interest, rents, fees, admission, and other service emoluments however designated, received by persons engaging in the following business activities:

A. Amusement and recreation services including, but not limited to, golf, pool, billiards, skating, bowling, swimming, bungee jumping, ski lifts and tows, basketball, racquetball, handball, squash, tennis, batting cages, day trips for sightseeing purposes, and others, when provided to consumers. “Amusement and recreation services” also include the provision of related facilities such as basketball courts, tennis courts, handball courts, swimming pools, and charges made for providing the opportunity to dance. The term “amusement and recreation services” does not include instructional lessons to learn a particular activity such as tennis lessons, swimming lessons, or archery lessons.

B. Abstract, title insurance, and escrow services;

C. Credit bureau services;

D. Automobile parking and storage garage services;

E. Landscape maintenance and horticultural services, but excluding (1) horticultural services provided to farmers, and (2) pruning, trimming, repairing, removing, and clearing of trees and brush near electric transmission or distribution lines or equipment, if performed by or at the direction of an electric utility;

F. Service charges associated with tickets to professional sporting events;

G. The following personal services: physical fitness services, tanning salon services, tattoo parlor services, steam bath services, Turkish bath services, escort services, and dating services.

H. The term shall also include the renting or leasing of tangible personal property to consumers and the rental of equipment with an operator.

“Royalties” means compensation for the use of intangible property, such as copyrights, patents, licenses, franchises, trademarks, trade names, and similar items.

“Sale,” “casual or isolated sale.”

A. “Sale” means any transfer of the ownership of, title to, or possession of property for a valuable consideration and includes any activity classified as a “sale at retail,” “retail sale,” or “retail service.” It includes renting or leasing, conditional sale contracts, leases with option to purchase, and any contract under which possession of the property is given to the purchaser

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but title is retained by the vendor as security for the payment of the purchase price. It also includes the furnishing of food, drink, or meals for compensation, whether consumed upon the premises or not.

B. “Casual or isolated sale” means a sale made by a person who is not engaged in the business of selling the type of property involved on a routine or continuous basis.

“Sale at retail,” “retail sale.”

A. “Sale at retail” or “retail sale” means every sale of tangible personal property (including articles produced, fabricated, or imprinted) to all persons irrespective of the nature of their business and including, among others, without limiting the scope hereof, persons who install, repair, clean, alter, improve, construct, or decorate real or personal property of or for consumers, other than a sale to a person who presents a resale certificate under RCW 82.04.470 and who:

1. Purchases for the purpose of resale as tangible personal property in the regular course of business without intervening use by such person; or
2. Installs, repairs, cleans, alters, imprints, improves, constructs, or decorates real or personal property of or for consumers, if such tangible personal property becomes an ingredient or component of such real or personal property without intervening use by such person; or
3. Purchases for the purpose of consuming the property purchased in producing for sale a new article of tangible personal property or substance, of which such property becomes an ingredient or component or is a chemical used in processing, when the primary purpose of such chemical is to create a chemical reaction directly through contact with an ingredient of a new article being produced for sale; or
4. Purchases for the purpose of consuming the property purchased in producing ferrosilicon which is subsequently used in producing magnesium for sale, if the primary purpose of such property is to create a chemical reaction directly through contact with an ingredient of ferrosilicon; or
5. Purchases for the purpose of providing the property to consumers as part of competitive telephone service, as defined in RCW 82.04.065. The term shall include every sale of tangible personal property which is used or consumed or to be used or consumed in the performance of any activity classified as a “sale at retail” or “retail sale” even though such property is resold or utilized as provided in (1), (2), (3), (4), or (5) of this subsection following such use.
6. Purchases for the purpose of satisfying the person's obligations under an extended warranty as defined in subsection (F) of this section, if such tangible personal property replaces or becomes an ingredient or component of property covered by the extended warranty without intervening use by such person.

B. “Sale at retail” or “retail sale” also means every sale of tangible personal property to persons engaged in any business activity which is taxable under Sections 6A.30.050.A.7 or .9.

C. “Sale at retail” or “retail sale” shall include the sale of or charge made for tangible personal property consumed and/or for labor and services rendered with respect to the following:

1. The installing, repairing, cleaning, altering, imprinting, or improving of tangible personal property of or for consumers, including charges made for the mere use of facilities with respect thereto, but excluding charges made for the use of coin-operated laundry facilities when such facilities are situated in an apartment house, rooming house, or mobile home park for the exclusive use of the tenants thereof, and also excluding sales of laundry service to nonprofit health care facilities, and excluding services rendered with respect to live animals, birds and insects;
2. The constructing, repairing, decorating, or improving of new or existing buildings or other structures under, upon, or above real property of or for consumers, including the installing or attaching of any article of tangible personal property therein or thereto, whether or not such personal property becomes a part of the realty by virtue of installation, and shall also include the sale of services or charges made for the clearing of land and the moving of earth excepting the mere leveling of land used in commercial farming or agriculture;
3. The charge for labor and services rendered with respect to constructing, repairing, or improving any structure upon, above, or under any real property owned by an owner who conveys the property by title, possession, or any other means to the person performing such construction, repair, or improvement for the purpose of performing such construction, repair, or improvement and the property is then reconveyed by title, possession, or any other means to the original owner;
4. The sale of or charge made for labor and services rendered with respect to the cleaning, fumigating, razing, or moving of existing buildings or structures, but shall not include the charge made for janitorial services; and for purposes of this section, the term “janitorial services” shall mean those cleaning and caretaking services ordinarily performed by commercial janitor service businesses including, but not limited to, wall and window washing, floor cleaning and waxing, and the cleaning in place of rugs, drapes and upholstery. The term “janitorial services” does not include painting, papering, repairing, furnace or

septic tank cleaning, snow removal, or sandblasting. Prior to 2003, fumigating, razing, or moving of buildings would be taxable under the service classification;

5. The sale of or charge made for labor and services rendered with respect to automobile towing and similar automotive transportation services, but not with respect to those required to report and pay taxes under RCW 82.16. Prior to 2003, this activity would be taxable under the service classification;

6. The sale of and charge made for the furnishing of lodging and all other services, except telephone business and cable service, by a hotel, rooming house, tourist court, motel, trailer camp, and the granting of any similar license to use real property, as distinguished from the renting or leasing of real property, and it shall be presumed that the occupancy of real property for a continuous period of one month or more constitutes a rental or lease of real property and not a mere license to use or enjoy the same. For the purposes of this subsection, it shall be presumed that the sale of and charge made for the furnishing of lodging for a continuous period of one month or more to a person is a rental or lease real property and not a mere license to enjoy the same;

7. The installing, repairing, altering, or improving of digital goods for consumers;

8. The sale of or charge made for tangible personal property, labor and services to persons taxable under (1), (2), (3), (4), (5), (6), and (7) of this subsection when such sales or charges are for property, labor, and services which are used or consumed in whole or in part by such persons in the performance of any activity defined as a “sale at retail” or “retail sale” even though such property, labor, and services may be resold after such use or consumption. Nothing contained in this subsection shall be construed to modify subsection A of this section and nothing contained in subsection A of this section shall be construed to modify this subsection.

D. “Sale at retail” or “retail sale” shall also include the providing of competitive telephone service to consumers.

E. 1. “Sale at retail” or “retail sale” shall also include the sale of prewritten software other than a sale to a person who presents a resale certificate under RCW 82.04.470, regardless of the method of delivery to the end user. For purposes of this subsection E(1) the sale of the prewritten computer software includes the sale of or charge made for a key or an enabling or activation code, where the key or code is required to activate prewritten computer software and put the software into use. There is no separate sale of the key or code from the prewritten computer software, regardless of how the sale may be characterized by the vendor or by the purchaser.

The term “sale at retail” or “retail sale” does not include the sale of or charge made for:

a. Custom software or;

b. The customization of prewritten software.

2. a. The term also includes the charge made to consumers for the right to access and use prewritten computer software, where possession of the software is maintained by the seller or a third party, regardless of whether the charge for the service is on a per use, per user, per license, subscription, or some other basis.

b. i. The service described in 2.a. of this subsection E includes the right to access and use prewritten software to perform data processing.

ii. For purposes of this subsection 2.b., “data processing” means the systematic performance of operations on data to extract the required information in an appropriate form or to convert the data to usable information. Data processing includes check processing, image processing, form processing, survey processing, payroll processing, claim processing, and similar activities.

F. “Sale at retail” or “retail sale” shall also include the sale of or charge made for an extended warranty to a consumer. For purposes of this subsection, "extended warranty" means an agreement for a specified duration to perform the replacement or repair of tangible personal property at no additional charge or a reduced charge for tangible personal property, labor, or both, or to provide indemnification for the replacement or repair of tangible personal property, based on the occurrence of specified events. The term "extended warranty" does not include an agreement, otherwise meeting the definition of extended warranty in this subsection, if no separate charge is made for the agreement and the value of the agreement is included in the sales price of the tangible personal property covered by the agreement.

G. “Sale at retail” or “retail sale” shall also include the sale of or charge made for labor and services rendered with respect to the building, repairing, or improving of any street, place, road, highway, easement, right-of-way, mass public transportation terminal or parking facility, bridge, tunnel, or trestle which is owned by a municipal corporation or political subdivision of the state of Washington or by the United States, and which is used or to be used primarily for foot or vehicular traffic including mass transportation vehicles of any kind (Public road construction).

H. “Sale at retail” or “retail sale” shall also include the sale of or charge made for labor and services rendered with respect to the constructing, repairing, decorating, or improving of new or existing buildings or other structures under, upon, or above real

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property of or for the United States, any instrumentality thereof, or a county or city housing authority created pursuant to RCW 35.82, including the installing or attaching of any article of tangible personal property therein or thereto, whether or not such personal property becomes a part of the realty by virtue of installation (government contracting).

I. "Sale at retail" or "retail sale" shall not include the sale of services or charges made for the clearing of land and the moving of earth of or for the United States, any instrumentality thereof, or a county or city housing authority. Nor shall the term include the sale of services or charges made for cleaning up for the United States, or its instrumentalities, radioactive waste, and other byproducts of weapons production and nuclear research and development. (This should be reported under the service and other classification.)

J. "Sale at retail" or "retail sale" shall not include the sale of or charge made for labor and services rendered for environmental remedial action. (This should be reported under the service and other classification.)

K. "Sale at retail" or "retail sale" shall also include the following sales to consumers of digital goods, digital codes, and digital automated services:

1. Sales in which the seller has granted the purchaser the right of permanent use;
2. Sales in which the seller has granted the purchaser a right of use that is less than permanent;
3. Sales in which the purchaser is not obligated to make continued payment as a condition of the sale; and
4. Sales in which the purchaser is obligated to make continued payment as a condition of the sale.

A retail sale of digital goods, digital codes, or digital automated services under this subsection K includes any services provided by the seller exclusively in connection with the digital goods, digital codes, or digital automated services, whether or not a separate charge is made for such services.

For purposes of this subsection, "permanent" means perpetual or for an indefinite or unspecified length of time. A right of permanent use is presumed to have been granted unless the agreement between the seller and the purchaser specifies or the circumstances surrounding the transaction suggest or indicate that the right to use terminates on the occurrence of a condition subsequent.

L. "Sale at retail" or "retail sale" shall also include the installing, repairing, altering, or improving of digital goods for consumers.

"Sale at wholesale" or "wholesale sale" means any sale of tangible personal property, digital goods, digital codes, digital automated services, prewritten computer software, or services described in section E.2.a which is not a retail sale, and any charge made for labor and services rendered for persons who are not consumers, in respect to real or personal property and retail services, if such charge is expressly defined as a retail sale or retail service when rendered to or for consumers. Sale at wholesale also includes the sale of telephone business to another telecommunications company as defined in RCW 80.04.010 for the purpose of resale, as contemplated by RCW 35.21.715.

"Services" means any activity that does not fall within one of the other tax classifications of the City.

"Software," "prewritten software," "custom software," "customization of canned software," "master copies," or "retained rights."

A. "Prewritten software" or "canned software" means computer software, including prewritten upgrades, that is not designed and developed by the author or other creator to the specifications of a specific purchaser. The combining of two or more prewritten computer software programs or prewritten portions thereof does not cause the combination to be other than prewritten computer software. Prewritten computer software includes software designed and developed by the author or other creator to the specifications of a specific purchaser when it is sold to a person other than such purchaser. Where a person modifies or enhances computer software of which said person(s) is not the author or creator, the person shall be deemed to be the author or creator only of the person's modifications or enhancements. Prewritten computer software or a prewritten portion thereof that is modified or enhanced to any degree, where such modification or enhancement is designed and developed to the specifications of a specific purchaser, remains prewritten computer software; however, where there is a reasonable, separately stated charge or an invoice or other statement of the price given to the purchaser for the modification or enhancement, the modification or enhancement shall not constitute prewritten computer software.

B. "Custom software" means software created for a single person.

C. "Customization of canned software" means any alteration, modification, or development of applications using or incorporating canned software to specific individualized requirements of a single person. Customization of canned software includes individualized configuration of software to work with other software and computer hardware, but does not include routine installation. Customization of canned software does not change the underlying character or taxability of the original canned software.

D. “Master copies” of software means copies of software from which a software developer, author, inventor, publisher, licensor, sublicensor, or distributor makes copies for sale or license. The software encoded on a master copy and the media upon which the software resides are both ingredients of the master copy.

E. “Retained rights” means any and all rights, including intellectual property rights such as those rights arising from copyrights, patents, and trade secret laws, that are owned or are held under contract or license by a software developer, author, inventor, publisher, licensor, sublicensor, or distributor.

F. “Software” means any information, program, or routine, or any set of one or more programs, routines, or collections of information, used or intended for use to convey information that causes one or more computers or pieces of computer-related peripheral equipment, or any combination thereof, to perform a task or set of tasks. “Software” includes the associated documentation, materials, or ingredients, regardless of the media upon which that documentation is provided, that describes the code and its use, operation, and maintenance and that typically is delivered with the code to the consumer. All software is classified as either canned or custom.

“Taxpayer” means any person as herein defined required to have a registration under this Subtitle 6A or liable for the collection of any tax under this subtitle, or who engages in any business or who performs any act for which a tax is imposed by this subtitle.

“Trauma-related patient care” is care required by a patient who meets the clinical protocols established in accordance with RCW 70.168 and WAC 246-976, as adopted by the Department of Health.

“Tuition fee” includes library, laboratory, health service, and other special fees and amounts charged for room and board by an educational institution when the property or service for which such charges are made is furnished exclusively to the students or faculty of such institution. “Educational institution,” as used in this section, means only those institutions created or generally accredited as such by the state and includes educational programs that such educational institution cosponsors with a nonprofit organization, as defined by the Internal Revenue Code Section 501(c)(3), as hereafter amended, if such educational institution grants college credit for coursework successfully completed through the educational program or an approved branch campus of a foreign degree-granting institution, in compliance with RCW 28B.90 and in accordance with RCW 82.04.4332; or defined as a degree-granting institution under RCW 28B.85.010(3) and accredited by an accrediting association recognized by the United States Secretary of Education, and offering to students an educational program of a general academic nature or those institutions which are not operated for profit and which are privately endowed under a deed of trust to offer instruction in trade, industry, and agriculture, but not including specialty schools, business colleges, other trade schools, or similar institutions.

“Value proceeding or accruing” means the consideration, whether money, credits, rights, or other property expressed in terms of money, a person is entitled to receive or which is actually received or accrued. The term shall be applied, in each case, on a cash receipts or accrual basis according to which method of accounting is regularly employed in keeping the books of the taxpayer.

“Value of products.”

A. The value of products, including by-products, extracted or manufactured shall be determined by the gross proceeds derived from the sale thereof whether such sale is at wholesale or at retail, to which shall be added all subsidies and bonuses received from the purchaser or from any other person with respect to the extraction, manufacture, or sale of such products or by-products by the seller.

B. Where such products, including by-products, are extracted or manufactured for commercial or industrial use; and where such products, including by-products, are shipped, transported, or transferred out of the City or to another person without prior sale or are sold under circumstances such that the gross proceeds from the sale are not indicative of the true value of the subject matter of the sale; the value shall correspond as nearly as possible to the gross proceeds from sales in this state of similar products of like quality and character, and in similar quantities by other taxpayers, plus the amount of subsidies or bonuses ordinarily payable by the purchaser or by any third person with respect to the extraction, manufacture, or sale of such products. In the absence of sales of similar products as a guide to value, such value may be determined upon a cost basis. In such cases, there shall be included every item of cost attributable to the particular article or article extracted or manufactured, including direct and indirect overhead costs. The Director may prescribe rules for the purpose of ascertaining such values.

C. Notwithstanding subsection B above, the value of a product manufactured or produced for purposes of serving as a prototype for the development of a new or improved product shall correspond to (1) the retail selling price of such new or improved product when first offered for sale; or (2) the value of materials incorporated into the prototype in cases in which the new or improved product is not offered for sale.

“Wholesaling” means engaging in the activity of making sales at wholesale, and is reported under the wholesaling classification.

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(Ord. 28593 Ex. A; passed Jul. 2, 2019; Ord. 28539 Ex. B; passed Nov. 6, 2018; Ord. 28106 Ex. A; passed Nov. 27, 2012; Ord. 28008 Ex A; passed Jul. 26, 2011; Ord. 27676 Ex A; passed Dec. 18, 2007; Ord. 27297 § 1; passed Nov. 23, 2004)

6A.30.040 Agency – Sales and services by agent, consignee, bailee, factor, or auctioneer.

A. Sales in own name – sales or purchases as agent.

Every person, including agents, consignees, bailees, factors, or auctioneers having either actual or constructive possession of tangible personal property or having possession of the documents of title thereto, with power to sell such tangible personal property in the person's own name and actually so selling, shall be deemed the seller of such tangible personal property within the meaning of this chapter.

The burden shall be upon the taxpayer in every case to establish the fact that such taxpayer is not engaged in the business of selling tangible personal property but is acting merely as broker or agent in promoting sales or making purchases for a principal. Such claim will be recognized only when the contract or agreement between such persons clearly establishes the relationship of principal and agent and when the following conditions are complied with:

1. The books and records of the broker or agent show the transactions were made in the name and for the account of the principal, and show the name of the actual owner of the property for whom the sale was made or the actual buyer for whom the purchase was made.
2. The books and records show the amount of the principal's gross sales, the amount of commissions, and any other incidental income derived by the broker or agent from such sales. The principal's gross sales must not be reflected as the agent's income on any of the agent's books and records. Commissions must be computed according to a set percentage or amount which is agreed upon in the agency agreement.
3. No ownership rights may be conferred to the agent unless the principal refuses to pay or refuses to abide by the agency agreement. Sales or purchases of any goods by a person who has any ownership rights in such goods shall be taxed as retail or wholesale sales.
4. Bulk goods sold or purchased on behalf of a principal must not be co-mingled with goods belonging to another principal or lose their identity as belonging to the particular principal. Sales or purchases of any goods which have been co-mingled or lost their identity as belonging to the principal shall be taxed as retail or wholesale sales.

B. If the above requirements are not met, the consignor, bailor, principal, or other shall be deemed a seller of such property to the agent, consignee, bailee, factor, or auctioneer.

C. Services in own name – procuring services as agent.

For purposes of this subsection, an agent is a person who acts under the direction and control of the principal in procuring services on behalf of the principal that the person could not itself render or supply. Amounts received by an agent for the account of its principal as advances or reimbursements are exempted from the measure of the tax only when the agent is not primarily or secondarily liable to pay for the services procured.

Any person who claims to be acting merely as agent in obtaining services for a principal will have such claim recognized only when the contract or agreement between such persons clearly establishes the relationship of principal and agent and when the following conditions are complied with:

1. The books and records of the agent show that the services were obtained in the name and for the account of the principal and show the actual principal for whom the purchase was made.
2. The books and records show the amount of the service that was obtained for the principal, the amount of commissions, and any other income derived by the agent for acting as such. Amounts received from the principal as advances and reimbursements must not be reflected as the agent's income on any of the agent's books and records. Commissions must be computed according to a set percentage or amount which is agreed upon in the agency agreement.

(Ord. 27297 § 1; passed Nov. 23, 2004)

6A.30.050 Imposition of the tax – Tax levied.

Tax Classification	2012	2011	2010	2009
Buying and Wholesaling Wheat, Oats, Corn, Barley	0.0001	0.0001	0.0001	0.0001
Extracting	0.0011	0.0011	0.0011	0.0011
International Investment Management Services	0.00055	0.0011	0.00165	0.0022
Manufacturing	0.0011	0.0011	0.0011	0.0011
Printing & Publishing Newspaper	0.00153	0.00153	0.00153	0.00153
Public Road Construction	0.0011	0.0011	0.0011	0.0011
Retail Services	0.004	0.004	0.004	0.004
Retailing	0.00153	0.00153	0.00153	0.00153
Service & Other	0.004	0.004	0.004	0.004
Wholesaling	0.00102	0.00102	0.00102	0.00102

Tax Classification	2005 through 2008	2004	2003	2002	2001	2000
Buying and Wholesaling Wheat, Oats, Corn, Barley	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001
Extracting	0.0011	0.0011	0.0011	0.0011	0.0011	0.0011
International Investment Management Services	0.00275	0.00275	0.00275	0.00275	0.00275	0.00275
Manufacturing	0.0011	0.0011	0.0011	0.0011	0.0011	0.0011
Printing & Publishing Newspaper	0.00153	0.00153	0.00153	0.00153	0.00153	0.00153
Public Road Construction	0.0011	0.0011	0.0011	0.0011	0.0011	0.0011
Retail Services	0.004	0.004	0.004	0.004	0.004	0.0042
Retailing	0.00153	0.00153	0.00153	0.00153	0.00153	0.00153
Service & Other	0.004	0.004	0.004	0.004	0.004	0.0042
Wholesaling	0.00102	0.00102	0.00102	0.00102	0.00102	0.00102

Tax Classification	1999	1998	1997	1996	1995	1994
Buying and Wholesaling Wheat, Oats, Corn, Barley	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001
Extracting	0.0011	0.0011	0.0011	0.0011	0.0011	0.0011
International Investment Management Services	0.00275	0.00275	0.00275	0.00275	0.0048	0.0048
Manufacturing	0.0011	0.0011	0.0011	0.0011	0.0011	0.0011
Printing & Publishing Newspaper	0.002	0.002	0.002	0.002	0.002	0.002
Public Road Construction	0.0011	0.0011	0.0011	0.0011	0.0011	0.0011
Retail Services	0.0044	0.0046	0.0048	0.0048	0.0048	0.0048
Retailing	0.00153	0.00153	0.00153	0.00153	0.00153	0.00153
Service & Other	0.0044	0.0046	0.0048	0.0048	0.0048	0.0048
Wholesaling	0.00102	0.00102	0.00102	0.00102	0.00102	0.00102

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Tax Classification	1993	1992	1991	1990	1989 and prior years
Buying & Wholesaling Wheat, Oats, Corn, Barley	0.0001	0.0001	0.0001	0.0001	0.0001
Extracting	0.0011	0.0011	0.0011	0.0011	0.0011
International Investment Management Services	0.0048	0.0048	0.005	0.005	0.005
Manufacturing	0.0011	0.0011	0.0011	0.0011	0.0011
Printing & Publishing Newspaper	0.002	0.002	0.002	0.002	0.002
Public Road Construction	0.0011	0.0011	0.0011	0.0011	0.0011
Retail Services	0.0048	0.0048	0.005	0.005	0.005
Retailing	0.00153	0.00153	0.00153	0.00153	0.0015
Service & Other	0.0048	0.0048	0.005	0.005	0.005
Wholesaling	0.00102	0.00102	0.00102	0.00102	0.001

A. Except as provided in Subsection B of this section, there is hereby levied upon and shall be collected from every person a tax for the act or privilege of engaging in business activities within the City, whether the person’s office or place of business be within or without the City. The tax shall be in amounts to be determined by application of rates against gross proceeds of sale, gross income of business, or value of products, including by-products, as the case may be, as follows:

1. Upon every person engaging within the City in business as an extractor; as to such persons the amount of the tax with respect to such business shall be equal to the value of the products, including by-products, extracted within the City for sale or for commercial or industrial use, multiplied by the rate of eleven one-hundredths of 1 percent (0.0011). The measure of the tax is the value of the products, including by-products, so extracted, regardless of the place of sale or the fact that deliveries may be made to points outside the City.
2. Upon every person engaging within the City in business as a manufacturer; as to such persons the amount of the tax with respect to such business shall be equal to the value of the products, including by-products, manufactured within the City, multiplied by the rate of eleven one-hundredths of 1 percent (0.0011). The measure of the tax is the value of the products, including by-products, so manufactured, regardless of the place of sale or the fact that deliveries may be made to points outside the City.
3. Upon every person engaging within the City in the business of making sales at wholesale, except persons taxable under subsection (6) of this section; as to such persons, the amount of tax with respect to such business shall be equal to the gross proceeds of such sales of the business multiplied by the rate of one hundred two one-thousandths of 1 percent (0.00102).
4. Upon every person engaging within the City in the business of making sales at retail; as to such persons, the amount of tax with respect to such business shall be equal to the gross proceeds of such sales of the business multiplied by the rate of one hundred fifty-three one-thousandths of 1 percent (0.00153), except the activity of public road construction, defined as a sale at retail or retail sale under Section 6A.30.030, the amount of tax shall be equal to the gross proceeds of such activity multiplied by the rate set forth in Section 6A.30.050.A.2.
5. Upon every person engaging within the City in the business of (a) printing, (b) both printing and publishing newspapers, magazines, periodicals, books, music, and other printed items, (c) publishing newspapers, magazines, and periodicals, (d) extracting for hire, and (e) processing for hire; as to such persons, the amount of tax on such business shall be equal to the gross income of the business multiplied by the rate of one hundred fifty-three one-thousandths of 1 percent (0.00153).
6. Upon every person engaging within the City in the business of buying wheat, oats, corn, barley, and rye, but not including any manufactured or processed products thereof, and selling the same at wholesale, the tax imposed shall be equal to the gross proceeds derived from such sales multiplied by the rate of one one-hundredths of 1 percent (0.0001).
7. Upon every person engaging within the City in the business of making sales of retail services; as to such persons, the amount of tax with respect to such business shall be equal to the gross proceeds of sales multiplied by the rate of four-tenths of 1 percent (0.004). For years prior to 2002, the rates are as follows: (a) 1998 and years prior thereto would be forty-eight one-hundredths of 1 percent (0.0048); (b) 1999 would be forty-six one-hundredths of 1 percent (0.0046); (c) 2000 would be forty-four one-hundredths of 1 percent (0.0044); and (d) 2001 would be forty-two one-hundredths of 1 percent (0.0042).
8. Upon every person engaging in the business of providing international investment management services within the City; as to such persons, the amount of tax shall be equal to the gross income of the business multiplied by a rate of two hundred

seventy-five one-thousandths of 1 percent (0.00275). Commencing January 1, 2009, the City shall decrease the rate from two hundred seventy-five one-thousandths of 1 percent (0.00275) to a rate of twenty-two one-hundredths of 1 percent (.0022). Commencing on January 1, 2010, the City shall decrease this rate to a rate of one hundred sixty-five one-thousandths of 1 percent (.00165). Commencing on January 1, 2011, the City shall decrease this rate to a rate of eleven one-hundredths of 1 percent (.0011). Commencing on January 1, 2012, the City shall decrease this rate to a rate of fifty-five one-thousandths of 1 percent (.00055).

9. Upon every other person engaging within the City in any business activity other than or in addition to those enumerated in the above subsections; as to such persons, the amount of tax on account of such activities shall be equal to the gross income of the business multiplied by the rate of four-tenths of 1 percent (0.004). This subsection includes, among others, and without limiting the scope hereof (whether or not title to material used in the performance of such business passes to another by accession, merger, or other than by outright sale), persons engaged in the business of developing or producing custom software or of customizing canned software, producing royalties or commissions, and persons engaged in the business of rendering any type of service which does not constitute a sale at retail, a sale at wholesale, or a retail service. For years prior to 2002, the rates are as follows: (a) 1998 and years prior thereto would be forty-eight one-hundredths of 1 percent (0.0048); (b) 1999 would be forty-six one-hundredths of 1 percent (0.0046); (c) 2000 would be forty-four one-hundredths of 1 percent (0.0044); and (d) 2001 would be forty-two one-hundredths of 1 percent (0.0042).

B. Beginning on or after January 1, 2003, 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 less than \$20,000.

(Ord. 28539 Ex. B; passed Nov. 6, 2018; Ord. 28008 Ex. A; passed Jul. 26, 2011; Ord. 27726 Ex. A; passed Jun. 24, 2008; Ord. 27676 Ex. A; passed Dec. 18, 2007; Ord. 27297 § 1; passed Nov. 23, 2004)

6A.30.060 Repealed by Ord. 28539. Doing business with the City.

(Repealed by Ord. 28539 Ex. B; passed Nov. 6, 2018; Ord. 28008 Ex. A; passed Jul. 26, 2011; Ord. 27676 Ex. A; passed Dec. 18, 2007; Ord. 27297 § 1; passed Nov. 23, 2004)

6A.30.065 Job credits.

A. Intent.

It is the intent of the City Council to encourage growth and attract new businesses to the City. To that end, the City Council finds that an incentive measured by a business's growth in jobs is a meaningful method of attracting and retaining such businesses. Therefore, the incentive in this section is specifically targeted at new full-time positions.

B. Definitions for the purposes of this section:

1. "Eligible person" means a person or company who resides in the City and is engaging in a business activity within the City.
2. "Family wage," beginning January 1, 2018, is \$19.77 an hour. The amount will be adjusted annually on January 1, by an amount equal to the increase in the Consumer Price Index ("CPI") for Urban wage earners, Tacoma-Seattle area, using the CPI from October of the prior year. If the CPI increase is more than 5 percent, a 5 percent increase will be used in computing the basis. If the CPI decreases, no adjustment to the wage will be made.
3. "Qualified employment position" means a permanent, full-time position with compensation of at least a "family wage" within 12 months after the date of hire (allowing for training time and a probation period). If an employee is either voluntarily or involuntarily separated from employment, the employment position is considered filled on a full-time basis during a period not to exceed three months if the employer is actively recruiting a replacement employee.
4. "Resident" means a person who lives inside the city limits of Tacoma with the intent to remain.
5. Effective January 1, 2024, for jobs created after December 31, 2023, "Green Jobs" or "Green Job" means either:
 - a. Jobs in businesses that produce goods or services, including research and development, for sale outside of Tacoma that align with the City of Tacoma Green Economic Development Strategy. Green goods, green services or green businesses include:
 - (1) Clean Energy Products. Energy from renewable sources such as electricity, heat, or fuel generated from renewable sources. These energy sources include but are not limited to wind, biomass, geothermal, solar, ocean, hydropower, including green hydrogen, landfill gas, and municipal solid waste.
 - (2) Green Products. Products and services that improve water quality and conservation, energy efficiency and/or reduce carbon-based energy use in homes, vehicles or business operations, including public agency operations. Included in this group

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are energy efficient equipment, appliances, and buildings and includes products and services provided by businesses who attest that at least 51 percent of their sales of component parts or equipment are for use in green products such as used in offshore windfarms, vehicles powered by clean energy, green buildings and similar.

(3) Industrial Symbiosis. Businesses that participate in the exchange, sharing or reuse of by-products, energy, materials or waste specifically for the creation of new commercial products or which facilitates the reduction of environmental impacts including solid, liquid, or gaseous waste (i.e., reusable containers, carbon capture and reuse).

(4) Green Maritime and Logistics. Businesses such as shipbuilders, trucking companies, rail providers, cargo terminals and logistic providers, that reduce the carbon footprint of maritime and logistics operations through implementation of new technologies that result in greater efficiency, significantly reduce carbon-based energy use, produce clean energy as defined in this section, or reduce solid waste disposal.

6. For jobs created prior to January 1, 2024, “Green Jobs” or “Green Job” means either:

a. Jobs in businesses that produce goods or provide services that benefit the environment or conserve natural resources. These goods and services are sold to customers, and include research and development, installation, and maintenance services. Green goods and services fall into one or more of five groups:

(1) Energy from renewable sources. Electricity, heat, or fuel generated from renewable sources. These energy sources include wind, biomass, geothermal, solar, ocean, hydropower, landfill gas, and municipal solid waste.

(2) Energy efficiency. Products and services that improve energy efficiency. Included in this group are energy efficient equipment, appliances, buildings, and vehicles, as well as products and services that improve the energy efficiency of buildings and the efficiency of energy storage and distribution, such as Smart Grid technologies.

(3) Pollution reduction and removal, greenhouse gas reduction, and recycling and reuse. These are products and services that: Reduce or eliminate the creation or release of pollutants or toxic compounds, or remove pollutants or hazardous waste from the environment. Reduce greenhouse gas emissions through methods other than renewable energy generation and energy efficiency, such as electricity generated from nuclear sources. Reduce or eliminate the creation of waste materials; collect, reuse, remanufacture, recycle, or compost waste materials or wastewater.

(4) Natural resources conservation. Products and services that conserve natural resources. Included in this group are products and services related to organic agriculture and sustainable forestry; land management; soil, water, or wildlife conservation; and stormwater management.

(5) Environmental compliance, education and training, and public awareness. These are products and services that: Enforce environmental regulations. Provide education and training related to green technologies and practices. Increase public awareness of environmental issues.

b. Jobs in which workers’ duties involve making their establishment’s production processes more environmentally friendly or use fewer natural resources. These workers research, develop, maintain, or use technologies and practices to lessen the environmental impact of their establishment, or train the establishment’s workers or contractors in these technologies and practices. These technologies and practices fall into one or more of four groups:

(1) Energy from renewable sources. Generating electricity, heat, or fuel from renewable sources primarily for use within the establishment. These energy sources include wind, biomass, geothermal, solar, ocean, hydropower, landfill gas, and municipal solid waste.

(2) Energy efficiency. Using technologies and practices to improve energy efficiency within the establishment. Included in this group is cogeneration (combined heat and power).

(3) Pollution reduction and removal, greenhouse gas reduction, and recycling and reuse. Using technologies and practices within the establishment to: Reduce or eliminate the creation or release of pollutants or toxic compounds, or remove pollutants or hazardous waste from the environment. Reduce greenhouse gas emissions through methods other than renewable energy generation and energy efficiency. Reduce or eliminate the creation of waste materials; collect, reuse, remanufacture, recycle, or compost waste materials or wastewater.

(4) Natural resources conservation. Using technologies and practices within the establishment to conserve natural resources. Included in this group are technologies and practices related to organic agriculture and sustainable forestry; land management; soil, water, or wildlife conservation; and stormwater management.

C. Credit.

Subject to the limits in this section, an eligible person is allowed a credit against the tax due under this chapter. The credit is based on a qualified employment position located within the City.

1. The basic credit shall be \$500 for each qualified employment position within the City.
2. An additional \$250 is available for each qualified employment position within the City meeting the requirements of the basic credit and eligible for a credit under RCW 82.04.44525.
3. An additional \$250 is available for each qualified employment position within the City meeting the requirements of the basic credit and where the position is a Green Job for jobs created prior to January 1, 2024.
4. An additional \$1,000 is available for each qualified employment position within the City meeting the requirements of the basic credit and where the position is a Green Job created after December 31, 2023.
5. An additional \$500 is available for each qualified employment position meeting the requirements of the basic credit and where the employee hired to fill the position is a resident of Tacoma.
6. No application is necessary for the tax credit; however, information must be submitted for each new employee position for which credit is requested, and included with the first tax return in which the credit is claimed. The person must keep records necessary for the City to verify eligibility under this section. This information includes:
 - a. Employment records, including Washington State and federal tax returns, for the current year and previous five years;
 - b. Information relating to description of business activity engaged in at the eligible location by the employee; and
 - c. Employee records, including documentation of an employee’s address of residency at the time the employee was hired to fill the eligible position.
7. A credit is earned for the calendar year in which the employee is hired to fill the position, plus an additional 4 subsequent consecutive years, if the position, along with the company’s increased workforce of eligible persons, is maintained during the entire period.
 - a. The qualified employment position credit must be taken within 365 consecutive days after the position is filled to be eligible for the credit.
 - b. If filled before July 1, a newly created position is eligible for the full yearly credit. If filled after June 30, the position is eligible for only a half of the credit for the first calendar year and the full credit for the subsequent four years.
 - c. Credit may not be accrued and carried forward or back. No refunds may be granted for unused portion of credits under this section. If the position is filled during the calendar year, after the filing of a quarterly tax period, an amended 1st or 3rd quarter tax return will be allowed, if appropriate, to qualify for all the credit to which the employer is entitled for that year.
 - d. The purchase of an existing business does not create an allowance of the credit for existing positions.
8. If at any time the Director finds that an employer is not eligible or has lost eligibility for a tax credit under this section, the total amount of taxes for which a credit has been claimed for current and prior periods shall be immediately due, provided that if, after the effective date of this section, there exists or existed a recognized general economic recession or a declared emergency requiring an employer to lose eligibility for the tax credit under this section, then an employer is not required to pay back the tax credit received for any prior periods under this section. If an employer claims that such conditions exist and, as a result, has lost eligibility under this section, the employer must certify such facts to the City on a form approved by the Director.

However, if an employer moves its principal place of business outside the City then, regardless of any conditions, the total amount of taxes for which a credit has been claimed for current and all prior periods shall immediately become due. The Director shall assess interest on the recapture of the credit for which the person is not eligible or has lost eligibility. The interest shall be assessed as provided in Section 6A.10.090, shall be assessed retroactively to the beginning of the reporting period in which the tax credit was allowed, and shall accrue until the taxes for which a credit has been used are repaid.

(Ord. 28929 Ex. A; passed Dec. 19, 2023 (ratified and reconfirmed by Ord. 28951; passed Jan. 16, 2024); Ord. 28481 Ex. A; passed Dec. 19, 2017; Ord. 27862 Ex. A; passed Dec. 15, 2009; Ord. 27730 Ex. A; passed Jul. 22, 2008; Ord. 27297 § 1; passed Nov. 23, 2004)

6A.30.066 Small business phased tax credit.

For tax reporting periods beginning January 1, 2011:

A credit is made available to all businesses engaging in business in the City whose gross income is \$250,001 through \$300,000. The credit shall be 90% of the tax due for businesses whose gross income is \$250,001 through \$260,000, 80% of the tax due for businesses whose gross income is \$260,001 through \$270,000 70% of the tax due for businesses whose gross

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income is \$270,001 through \$280,000, 45% of the tax due for businesses whose gross income is \$280,001 through \$290,000 and 25% of the tax due for businesses whose gross income is \$290,001 through \$300,000.

Gross Income from:	Tax Credit % of total tax due
\$250,001 through 260,000	90%
\$260,001 through 270,000	80%
\$270,001 through 280,000	70%
\$280,001 through 290,000	45%
\$290,001 through 300,000	25%

(Ord. 28593 Ex. A; passed Jul. 2, 2019; Ord. 27958 Ex. A; passed Nov. 30, 2010)

6A.30.067 Job Credit – Work Opportunity.

A. Intent.

It is the intent of the City Council to incentivize the private sector to be more inclusive of individuals with disabilities seeking employment. By doing so, the City Council aims to improve employment outcomes for individuals with disabilities, reduce poverty in the disability community, ensure successful transitions into the workforce for students with disabilities, and provide support for older residents and veterans with disabilities who are seeking employment. The incentive in this section is specifically targeted at encouraging employers to add new employment positions to their workforce and hire individuals with a physical or mental disability identified as a vocational rehabilitation referral for the federal Work Opportunity Tax Credit.

B. Definitions for the purposes of this section:

1. “Eligible person” means a person or company who resides in the City and is engaging in a business activity within the City.
2. “Minimum wage” means the current years minimum wage as calculated by the state of Washington Department of Labor and Industries (L&I) or when the person has been issued a special certificate as outlined in WAC 296-126-010, the reduced minimum wage fixed by the L&I director.
3. “Qualified employment position” means a new temporary, permanent, part-time, or full time position with compensation of at least “minimum wage” assigned to an “eligible person” as defined in this section. If a qualified individual is either voluntarily or involuntarily separated from employment, the employment position is considered filled during a period not to exceed three months if the person is actively recruiting a qualified individual to fill the position.
4. “Qualified individual” means an individual that meets the vocational rehabilitation referral qualifications for a Work Opportunity Tax Credit and their employer was certified by the state of Washington Employment Standards Department to use the WOTC on their federal tax return.
5. “Vocational rehabilitation referral” means an individual who has a physical or mental disability and has been referred to the employer while receiving or upon completion of rehabilitative services pursuant to: 1) a state plan approved under the Rehabilitation Act of 1973; 2) an Employment Network Plan under the Ticket to Work program or 3) a program carried out under the Department of Veteran Affairs.
6. “Work Opportunity Tax Credit, or WOTC” is a general business credit provided under section 51 of the Internal Revenue Code (Code) that is jointly administered by the Internal Revenue Service (IRS) and the Department of Labor (DOL).

C. Credit.

Subject to the limits in this section, an eligible person is allowed a credit against the tax due under this chapter.

1. The credit shall be \$1,000 for each new qualified employment position filled with a qualified individual within the City.
2. No application is necessary for the tax credit; however, information must be submitted for each qualified employment position for which credit is requested and included with the first tax return in which the credit is claimed. The person must keep records necessary for the City to verify eligibility under this section. This information includes:
 - a. Washington State employment records, including Washington State and federal tax returns, for the years the credit was taken and;
 - b. WOTC records, including the approval or certification documentation issued by the state of Washington Employment Standards Department for the position the credit was taken.

3. A credit is earned for the calendar year in which the qualified individual is hired to fill the position, plus an additional four subsequent consecutive years if the qualified employment position continues to be filled with a qualified individual during the entire period.

a. The credit must be taken within 365 consecutive days after the qualified employment position is filled to be eligible for the credit.

b. If a qualified employment position is filled by a qualified individual before July 1, the position is eligible for the full yearly credit. If filled after June 30, the person is eligible for only a half of the credit for the first calendar year and the full credit for the subsequent four years.

c. Credit may not be accrued and carried forward or back. No refunds may be granted for unused portion of credits under this section. If the qualified employment position is filled during the calendar year, after the filing of a quarterly tax period, an amended first or third quarter tax return will be allowed, if appropriate, to qualify for all the credit to which the person is entitled for that year.

d. The purchase of an existing business does not create an allowance of the credit for existing positions.

4. If at any time the Director finds that a person is not eligible or has lost eligibility for a tax credit under this section, the total amount of taxes for which a credit has been claimed for current and prior periods shall be immediately due, provided that if, after the effective date of this section, there exists or existed a recognized general economic recession or a declared emergency requiring an person to lose eligibility for the tax credit under this section, then an person is not required to pay back the tax credit received for any prior periods under this section. If a person claims that such conditions exist and, as a result, has lost eligibility under this section, the person must certify such facts to the City on a form approved by the Director.

However, if any eligible person moves its principal place of business outside the City, then, regardless of any conditions, the total amount of taxes for which a credit has been claimed for current and all prior periods shall immediately become due. The Director shall assess interest on the recapture of the credit for which the person is not eligible or has lost eligibility. The interest shall be assessed as provided in Section 6A.10.090, shall be assessed retroactively to the beginning of the reporting period in which the tax credit was allowed, and shall accrue until the taxes for which a credit has been used are repaid.

(Ord. 28930 Ex. A; passed Dec. 19, 2023 (ratified and reconfirmed by Ord. 28952; passed Jan. 16, 2024)

6A.30.070 Multiple activities credit when activities take place in one or more cities with eligible gross receipt taxes.

A. Purpose.

The main purpose of this section is to provide a tax credit for taxpayers engaged in multiple taxable activities. The section provides a credit against eligible selling or manufacturing taxes imposed by the City for extracting or manufacturing taxes paid to the City or to any other local jurisdiction with respect to the same products. The tax credit does not depend upon whether a person that sells in the City extracts or manufactures in the City or in another jurisdiction to which it has paid an eligible gross receipts tax. The tax credit does not depend on whether a person that manufactures in the City extracts in the City or in another jurisdiction to which it has paid an eligible gross receipts tax. The credit is available to any person that pays an eligible gross receipts tax on the applicable activities, regardless of where it conducts business. The result of this section is that a city in which selling takes place gives up the tax to the manufacturing jurisdiction and the manufacturing jurisdiction gives up the tax to the extracting jurisdiction, whether those jurisdictions are inside or outside the state of Washington.

B. Persons who engage in business activities that are within the purview of two or more subsections of Section 6A.30.050 shall be taxable under each applicable subsection.

C. Notwithstanding anything to the contrary herein, if imposition of the City's tax would place an undue burden upon interstate commerce or violate constitutional requirements, a taxpayer shall be allowed a credit to the extent necessary to preserve the validity of the City's tax, and still apply the City tax to as much of the taxpayer's activities as may be subject to the City's taxing authority.

D. To take the credit authorized by this section, a taxpayer must be able to document that the amount of tax sought to be credited was paid upon the same gross receipts used in computing the tax against which the credit is applied.

E. Credit for persons that sell in the City products that they extract or manufacture. Persons taxable under the retailing or wholesaling classification with respect to selling products in this City shall be allowed a credit against those taxes for any eligible gross receipts taxes paid (a) with respect to the manufacturing of the products sold in the City, and (b) with respect to the extracting of the products, or the ingredients used in the products, sold in the City. The amount of the credit shall not exceed the tax liability arising under this chapter with respect to the sale of those products.

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F. Credit for persons that manufacture products in the City using ingredients they extract. Persons taxable under the manufacturing classification with respect to manufacturing products in this City shall be allowed a credit against those taxes for any eligible gross receipts tax paid with respect to extracting the ingredients of the products manufactured in the City. The amount of the credit shall not exceed the tax liability arising under this chapter with respect to the manufacturing of those products.

G. Credit for persons that sell within the City products that they print, or publish and print. Persons taxable under the retailing or wholesaling classification with respect to selling products in the City shall be allowed a credit against those taxes for any eligible gross receipts taxes paid with respect to the printing, or the printing and publishing, of the products sold within the City. The amount of the credit shall not exceed the tax liability arising under this chapter with respect to the sale of those products.

(Ord. 27297 § 1; passed Nov. 23, 2004)

6A.30.075 Deductions to prevent multiple taxation of manufacturing transactions occurring prior to January 1, 2008 involving more than one city with an eligible gross receipts tax.

A. Amounts subject to an eligible gross receipts tax in another city that also maintains nexus over the same activity. For tax reporting periods prior to January 1, 2008, a taxpayer that is subject to an eligible gross receipts tax on the same activity in more than one jurisdiction may be entitled to a deduction as follows:

1. A taxpayer that has paid an eligible gross receipts tax with respect to a sale of goods or services to a jurisdiction in which the goods are delivered or the services are provided may deduct an amount equal to the gross receipts used to measure that tax from the measure of the tax owed to the City.
2. Notwithstanding the above, a person that is subject to an eligible gross receipts tax in more than one jurisdiction on the gross income derived from intangibles such as royalties, trademarks, patents, or goodwill shall assign those gross receipts to the jurisdiction where the person is domiciled (the person's headquarters are located).
3. A taxpayer that has paid an eligible gross receipts tax on the privilege of accepting or executing a contract with another city may deduct an amount equal to the contract price used to measure the tax due to the other city from the measure of the tax owed to the City.

B. Person manufacturing products within and without the City. A person manufacturing products within the City using products manufactured by the same person outside the City may deduct from the measure of the manufacturing tax the value of products manufactured outside the City and included in the measure of an eligible gross receipts tax paid to the other jurisdiction with respect to manufacturing such products.

(Ord. 27676 Ex. A; passed Dec. 18, 2007; Ord. 27297 § 1; passed Nov. 23, 2004)

6A.30.076 Assignment of gross income derived from intangibles.

Gross income derived from the sale of intangibles such as royalties, trademarks, patents, or goodwill shall be assigned to the jurisdiction where the person is domiciled (the person's headquarters are located).

(Ord. 27297 § 1; passed Nov. 23, 2004)

6A.30.077 Allocation and apportionment of income when activities take place in more than one jurisdiction.

For tax reporting periods beginning January 1, 2008, gross income, other than persons subject to the provisions of chapter 82.14A RCW, shall be allocated and apportioned as follows:

- A. Gross income derived from all activities other than those taxed as service or royalties under 6A.30.050(A)(9) shall be allocated to the location where the activity takes place.
- B. In the case of sales of tangible personal property, the activity takes place where delivery to the buyer occurs.
- C. In the case of sales of digital products, the activity takes place where delivery to the buyer occurs. The delivery of digital products will be deemed to occur at:
 1. The seller's place of business if the purchaser receives the digital product at the seller's place of business;
 2. If not received at the seller's place of business, the location where the purchaser or the purchaser's donee, designated as such by the purchaser, receives the digital product, including the location indicated by instructions for delivery to the purchaser or donee, known to the seller;

3. If the location where the purchaser or the purchaser's donee receives the digital product is not known, the purchaser's address maintained in the ordinary course of the seller's business when use of this address does not constitute bad faith;
4. If no address for the purchaser is maintained in the ordinary course of the seller's business, the purchaser's address obtained during the consummation of the sale, including the address of a purchaser's payment instrument, if no other address is available, when use of this address does not constitute bad faith; and
5. If no address for the purchaser is obtained during the consummation of the sale, the address where the digital good or digital code is first made available for transmission by the seller or the address from which the digital automated service or service described in RCW 82.04.050 (2)(g) or (6)(b) was provided, disregarding for these purposes any location that merely provided the digital transfer of the product sold.

D. If none of the methods in subsection 6A.30.077.C for determining where the delivery of digital products occurs are available after a good faith effort by the taxpayer to apply the methods provided in subsections 6A.30.077.C.1 through 6A.30.077.C.5, then the city and the taxpayer may mutually agree to employ any other method to effectuate an equitable allocation of income from the sale of digital products. The taxpayer will be responsible for petitioning the city to use an alternative method under this subsection 6A.30.077.D. The city may employ an alternative method for allocating the income from the sale of digital products if the methods provided in subsections 6A.30.077.C.1 through 6A.30.077.C.5 are not available and the taxpayer and the city are unable to mutually agree on an alternative method to effectuate an equitable allocation of income from the sale of digital products.

E. For purposes of subsections 6A.30.077.C.1 through 6A.30.077.C.5, the following definitions apply:

1. "Digital automated services," "digital codes," and "digital goods" have the same meaning as in RCW 82.04.192;
2. "Digital products" means digital goods, digital codes, digital automated services, and the services described in RCW 82.04.050(2)(g) and (6)(c); and
3. "Receive" has the same meaning as in RCW 82.32.730.

F. Effective January 1, 2020, gross income derived from activities taxed as services and other activities taxed under 6A.30.050(A)(9) shall be apportioned to the city by multiplying apportionable income by a fraction, the numerator of which is the payroll factor plus the service-income factor and the denominator of which is two.

1. The payroll factor is a fraction, the numerator of which is the total amount paid in the city during the tax period by the taxpayer for compensation and the denominator of which is the total compensation paid everywhere during the tax period. Compensation is paid in the city if:

- a. The individual is primarily assigned within the city;
- b. The individual is not primarily assigned to any place of business for the tax period and the employee performs 50 percent or more of the individual's service for the tax period in the city; or
- c. The individual is not primarily assigned to any place of business for the tax period, the individual does not perform 50 percent or more of the individual's service in any city and the employee resides in the city.

2. The service income factor is a fraction, the numerator of which is the total service income of the taxpayer in the city during the tax period, and the denominator of which is the total service income of the taxpayer everywhere during the tax period. Service income is in the city if the customer location is in the city.

3. Gross income of the business from engaging in an apportionable activity must be excluded from the denominator of the service income factor if, in respect to such activity, at least some of the activity is performed in the city, and the gross income is attributable under subsection 2 of this subsection F to a city or unincorporated area of a county within the United States or to a foreign country in which the taxpayer is not taxable. For purposes of this subsection F.3, "not taxable" means that the taxpayer is not subject to a business activities tax by that city or county within the United States or by that foreign country, except that a taxpayer is taxable in a city or county within the United States or in a foreign country in which it would be deemed to have a substantial nexus with the city or county within the United States or with the foreign country under the standards in RCW 35.102.050 regardless of whether that city or county within the United States or that foreign country imposes such a tax.

4. If the allocation and apportionment provisions of this subsection F do not fairly represent the extent of the taxpayer's business activity in the city, the taxpayer may petition for or the tax administrators may require, in respect to all or any part of the taxpayer's business activity, if reasonable:

- a. Separate accounting;
- b. The exclusion of any one or more of the factors;

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- c. The inclusion of one or more additional factors that will fairly represent the taxpayer's business activity in the city; or
 - d. The employment of any other method to effectuate an equitable allocation and apportionment of the taxpayer's income.
5. The party petitioning for, or the tax administrator requiring, the use of any method to effectuate an equitable allocation and apportionment of the taxpayer's income pursuant to subsection 4 of this subsection F must prove by a preponderance of the evidence:
- a. That the allocation and apportionment provisions of this subsection F do not fairly represent the extent of the taxpayer's business activity in the city; and
 - b. That the alternative to such provisions is reasonable.

The same burden of proof shall apply whether the taxpayer is petitioning for, or the tax administrator is requiring, the use of an alternative, reasonable method to effectuate an equitable allocation and apportionment of the taxpayer's income.

6. If the tax administrator requires any method to effectuate an equitable allocation and apportionment of the taxpayer's income, the tax administrator cannot impose any civil or criminal penalty with reference to the tax due that is attributable to the taxpayer's reasonable reliance solely on the allocation and apportionment provisions of this section F.

7. A taxpayer that has received written permission from the tax administrator to use a reasonable method to effectuate an equitable allocation and apportionment of the taxpayer's income shall not have that permission revoked with respect to transactions and activities that have already occurred unless there has been a material change in, or a material misrepresentation of, the facts provided by the taxpayer upon which the tax administrator reasonably relied in approving a reasonable alternative method.

G. The definitions in this subsection apply throughout this section unless otherwise provided for periods prior to January 1, 2020.

"Apportionable income" means the gross income of the business taxable under the service classifications of a city's gross receipts tax, including income received from activities outside the city if the income would be taxable under the service classification if received from activities within the city, less any exemptions or deductions available.

"Business activities tax" means a tax measured by the amount of, or economic results of, business activity conducted in a city or county within the United States or within a foreign country. The term includes taxes measured in whole or in part on net income or gross income or receipts. "Business activities tax" does not include a sales tax, use tax, or a similar transaction tax, imposed on the sale or acquisition of goods or services, whether or not denominated a gross receipts tax or a tax imposed on the privilege of doing business.

"Compensation" means wages, salaries, commissions, and any other form of remuneration paid to individuals for personal services that are or would be included in the individual's gross income under the federal internal revenue code.

"Customer" means a person or entity to whom the taxpayer makes a sale or renders services or from whom the taxpayer otherwise receives gross income of the business.

"Customer location" means the following:

- A. For a customer not engaged in business, if the service requires the customer to be physically present, where the service is performed.
- B. For a customer not engaged in business, if the service does not require the customer to be physically present:
 - 1. The customer's residence; or
 - 2. If the customer's residence is not known, the customer's billing/ mailing address.
- C. For a customer engaged in business:
 - 1. Where the services are ordered from;
 - 2. At the customer's billing/ mailing address, if the location from which the services are ordered is not known; or
 - 3. At the customer's commercial domicile, if none of the above are known.

"Individual" means any individual who, under the usual common law rules applicable in determining the employer-employee relationship, has the status of an employee of that taxpayer.

"Primarily assigned" means the business location of the taxpayer where the individual performs their duties.

“Service-taxable income” or “service income” means gross income of the business subject to tax under either the service or royalty classification.

“Tax period” means the calendar year during which tax liability is accrued. If taxes are reported by a taxpayer on a basis more frequent than once per year, taxpayers shall calculate the factors for the previous calendar year for reporting in the current calendar year and correct the reporting for the previous year when the factors are calculated for that year, but not later than the end of the first quarter of the following year.

H. For periods prior to January 1, 2020, the following language is still in effect:

Section 6A.30.077.F.2 provides “The service income factor is a fraction, the numerator of which is the total service income of the taxpayer in the city during the tax period, and the denominator of which is the total service income of the taxpayer everywhere during the tax period. Service income is in the city if:

1. The customer location is in the city; or
2. The income-producing activity is performed in more than one location and a greater proportion of the service-income-producing activity is performed in the city than in any other location, based on costs of performance, and the taxpayer is not taxable at the customer location; or
3. The service-income-producing activity is performed within the city, and the taxpayer is not taxable in the customer location.”

Section 6A.30.077.G provides “Customer location” means the city or unincorporated area of a county where the majority of the contacts between the taxpayer and the customer take place.

Section 6A.30.077.G provides “Taxable in the customer location” means either that a taxpayer is subject to a gross receipts tax in the customer location for the privilege of doing business, or that the government where the customer is located has the authority to subject the taxpayer to gross receipts tax regardless of whether, in fact, the government does so.

I. Assignment or apportionment of revenue under this Section shall be made in accordance with and in full compliance with the provisions of the interstate commerce clause of the United States Constitution where applicable.

(Ord. 28647 Ex. A; passed Dec. 17, 2019; Ord. 28593 Ex. A; passed Jul. 2, 2019; Ord. 28106 Ex. A; passed Nov. 27, 2012; Ord. 27676 Ex. A; passed Dec. 18, 2007)

6A.30.078 Allocation and apportionment of printing and publishing income when activities take place in more than one jurisdiction.

Notwithstanding RCW 35.102.130, for tax reporting periods beginning January 1, 2008, gross income from the activities of printing, and of publishing newspapers, periodicals, or magazines, shall be allocated to the principal place in this state from which the taxpayer’s business is directed or managed. As used in this section until December 31, 2023, the activities of printing, and of publishing newspapers, periodicals, or magazines, have the same meanings as attributed to those terms in RCW 82.04.280(1) by the department of revenue.

Beginning January 1, 2024, until January 1, 2034, as used in this section, the activities of printing, and publishing of newspapers and periodicals or magazines are those activities to which the exemption in RCW 82.04.759 and the tax rate in RCW 82.04.280(1)(a) apply.

(Ord. 28929 Ex. A; passed Dec. 19, 2023 (ratified and reconfirmed by Ord. 28951; passed Jan. 16, 2024); Ord. 27676 Ex. A; passed Dec. 18, 2007)

6A.30.090 Exemptions.

A. Certain fraternal and beneficiary organizations.

This chapter shall not apply to fraternal benefit societies or fraternal fire insurance associations as described in Chapter 48 RCW; nor to beneficiary corporations or societies organized under and existing by virtue of Chapter 24 RCW, if such beneficiary corporations or societies provide in their bylaws for the payment of death benefits. This exemption is limited, however, to gross income from premiums, fees, assessments, dues, or other charges directly attributable to the insurance or death benefits provided by such societies, associations, or corporations.

B. Credit unions.

This chapter shall not apply to the gross income of credit unions organized under the laws of this state, any other state, or the United States.

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C. Nonprofit health care organization fees.

This chapter shall not apply to amounts derived from medical, nursing, ambulance, hospital, and other appropriate outpatient care as charges and service fees by nonprofit health care organizations for the benefit of subscribers where none of such fees and charges inure to the benefit of the organization or any of its employees, provided further that if a nonprofit health care organization's annual gross income, minus any allowed deductions or exemptions as provided in this chapter, exceeds \$30,000,000.00 for any calendar year the deduction shall not apply to the amounts derived from health care organization service fees and charges.

D. Public and private utilities – Gambling.

This chapter shall not apply to the business activity of any person to which tax liability is specifically imposed under the provisions of Chapters 6A.40 (Communications Tax), 6A.50 (Electricity Business and Solid Waste Collection), 6A.60 (Gambling), 6A.90 (Natural or Manufactured Gas Tax), and 6A.100 (Gross Earnings Tax – Public Utilities).

E. Investments – dividends from subsidiary corporations.

This chapter shall not apply to amounts derived by persons other than those engaging in banking, loan, security, or other financial businesses, from investments or the use of money as such, and also amounts derived as dividends by a parent from its subsidiary corporations.

F. International banking facilities.

This chapter shall not apply to the gross receipts of an international banking facility. As used in this subsection, an “international banking facility” means a facility represented by a set of asset and liability accounts segregated on the books and records of a commercial bank, the principal office of which is located in this state, and which is incorporated and doing business under the laws of the United States or of this state, a United States branch or agency of a foreign bank, an Edge corporation organized under Section 25(a) of the Federal Reserve Act, 12 United States Code 611-631, or an Agreement corporation having an agreement or undertaking with the Board of Governors of the Federal Reserve System under Section 25 of the Federal Reserve Act, 12 United States Code 601-604(a), that includes only international banking facility time deposits (as defined in subsection (a)(2) of Section 204.8 of Regulation D (12 CFR Part 204), as promulgated by the Board of Governors of the Federal Reserve System), and international banking facility extensions of credit (as defined in subsection (a)(3) of Section 204.8 of Regulation D).

G. Insurance business.

This chapter shall not apply to amounts received by any person who is an insurer or their appointed insurance producer upon which a tax based on gross premiums is paid to the state pursuant to RCW 48.14.020; and provided further, that the provisions of this subsection shall not exempt any bonding company from tax with respect to gross income derived from the completion of any contract as to which it is a surety, or as to any liability as successor to the liability of the defaulting contractor.

H. Farmers – agriculture.

This chapter shall not apply to any farmer, gardener, or other persons selling, delivering, or peddling any fruits, vegetables, berries, eggs, or any farm produce or edibles raised, gathered, produced, or manufactured by such persons.

I. Athletic exhibitions.

This chapter shall not apply to any person with respect to the business of conducting boxing contests and sparring or wrestling matches and exhibitions for the conduct of which a license must be secured from the Washington State Boxing Commission.

J. Racing.

This chapter shall not apply to any person with respect to the business of conducting race meets for the conduct of which a license must be secured from the Washington State Horse Racing Commission.

K. Ride sharing.

This chapter does not apply to any funds received in the course of commuter ride sharing or ride sharing for persons with special transportation needs in accordance with RCW 46.74.010.

L. Employees.

1. This chapter shall not apply to any person with respect to the person’s employment in the capacity as an employee or servant as distinguished from that of an independent contractor. For the purposes of this subsection, the definition of employee shall include those persons that are defined in the Internal Revenue Code, as hereafter amended.

2. A booth renter is an independent contractor for purposes of this chapter.

M. Amounts derived from sale of real estate.

This chapter shall not apply to gross proceeds derived from the sale of real estate. This, however, shall not be construed to allow an exemption of amounts received as commissions from the sale of real estate, nor as fees, handling charges, discounts, interest or similar financial charges resulting from or relating to real estate transactions. This chapter shall also not apply to amounts received for the rental of real estate, if the rental income is derived from a contract to rent for a continuous period of 30 days or longer.

N. Mortgage brokers' third-party provider services trust accounts.

This chapter shall not apply to amounts received from trust accounts to mortgage brokers for the payment of third-party costs if the accounts are operated in a manner consistent with RCW 19.146.050 and any rules adopted by the director of financial institutions.

O. Amounts derived from manufacturing, selling, or distributing motor vehicle fuel.

This chapter shall not apply to the manufacturing, selling, or distributing motor vehicle fuel, as the term "motor vehicle fuel" is defined in 82.38.020 and exempt under RCW 82.38.280, provided that any fuel not subject to the state fuel excise tax or any other applicable deduction or exemption will be taxable under this chapter.

P. Amounts derived from liquor, and the sale or distribution of liquor.

This chapter shall not apply to liquor as defined in RCW 66.04.010 and exempt in RCW 66.08.120.

Q. Accommodation sales.

This chapter shall not apply to sales for resale by persons regularly engaged in the business of making retail sales of the type of property so sold to other persons similarly engaged in the business of selling such property where (1) the amount paid by the buyer does not exceed the amount paid by the seller to the vendor in the acquisition of the article, and (2) the sale is made as an accommodation to the buyer to enable the buyer to fill a bona fide existing order of a customer or is made within 14 days to reimburse in-kind a previous accommodation sale by the buyer to the seller.

R. Casual and isolated sales.

This chapter shall not apply to the gross proceeds derived from casual or isolated sales.

S. Taxes collected as trust funds.

This chapter shall not apply to amounts collected by the taxpayer from third parties to satisfy third party obligations to pay taxes such as the retail sales tax, use tax, and admission tax.

T. The gross income received by the United States or any instrumentality thereof and by the state of Washington or any municipal subdivision thereof; provided, however, that the exemption contained in this subsection shall only apply to gross income which the City is prohibited from taxing pursuant to the terms of any federal or state law.

U. Any person with respect to a business activity conducted in an area that, after the date hereof, has become part of the City by annexation; provided, however, that the business premises of such person be located in the said area on the date of annexation; and provided, further, that the exemption provided herein shall cease at the end of the calendar quarter three years after the date of such annexation.

V. Those persons whose gross proceeds of sales or gross income of the business both from within and outside the City for the entire calendar year do not exceed a minimum threshold of \$50,000 through December 31, 1998; \$55,000 from January 1 through December 31, 1999; \$60,000 from January 1, 2000, through December 31, 2000; \$65,000 from January 1, 2001, through December 31, 2001; \$70,000 from January 1, 2002 through December 31, 2008, \$72,500 from January 1, 2009 through December 31, 2009, \$75,000 from January 1, 2010 through December 31, 2010 and \$250,000 from January 1, 2011, and thereafter shall be exempt from the tax imposed under this Subtitle 6A and will not be required to submit a tax return; provided, however, that said persons shall still be obligated to obtain a registration certificate.

Tax Period Year	Gross Income Threshold
1998 and prior years	\$50,000
1999	\$55,000
2000	\$60,000
2001	\$65,000
2002 through 2008	\$70,000

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2009	\$72,500
2010	\$75,000
2011 and beyond	\$250,000

W. Amounts received from the sale of licenses to use grave sites and related finance charges by persons owning or operating cemeteries located within the City; provided, however, that this exemption shall not apply to amounts derived from the sale of licenses to use crypts or cremation niches located in mausoleums.

(Ord. 28929 Ex. A; passed Dec. 19, 2023 (ratified and reconfirmed by Ord. 28951; passed Jan. 16, 2024): Ord. 28647 Ex. A; passed Dec. 17, 2019: Ord. 28539 Ex. B; passed Nov. 6, 2018: Ord. 28268 Ex. B; passed Dec. 9, 2014: Ord. 28208 Ex. A; passed Mar. 18, 2014: Ord. 28107 Ex. A; passed Nov. 27, 2012: Ord. 28052 Ex. A; passed Feb. 21, 2012: Ord. 28008 Ex. A; passed Jul. 26, 2011: Ord. 27958 Ex. A; passed Nov. 30, 2010: Ord. 27763 Ex. A; passed Dec. 9, 2008: Ord. 27676 Ex. A; passed Dec. 18, 2007: Ord. 27297 § 1; passed Nov. 23, 2004)

6A.30.100 Deductions.

There may be deducted from the measure of tax the following items:

A. Receipts from tangible personal property delivered outside the state.

In computing tax, there may be deducted from the measure of tax under retailing or wholesaling amounts derived from the sale of tangible personal property that is delivered by the seller to the buyer or the buyer's representative at a location outside the state of Washington.

B. Amounts derived from program and service fees, government grants and/or contract receipts, and private foundation grants by any organization organized and operated for charitable, educational, or other purposes which is exempt from taxation pursuant to Section 501(c)(3) of the Internal Revenue Code of 1954, as amended; provided, however, that amounts derived from selling, altering, or repairing tangible personal property shall not be considered a deductible item; and provided further that if a nonprofit organization's annual gross income, minus any allowed deductions or exemptions as provided in this chapter, exceeds \$30,000,000.00 for any calendar year the deduction shall not apply to the amounts derived from the provision of "health care services" as defined by RCW 48.44.010.

C. Fees, dues, charges.

In computing tax, there may be deducted from the measure of tax amounts derived from bona fide:

1. Initiation fees;
2. Dues;
3. Contributions;
4. Donations;
5. Tuition fees;
6. Charges made by a nonprofit trade or professional organization for attending or occupying space at a trade show, convention, or educational seminar sponsored by the nonprofit trade or professional organization, which trade show, convention, or educational seminar is not open to the general public;
7. Charges made for operation of privately operated kindergartens; and
8. Endowment funds.

This subsection shall not be construed to exempt any person, association, or society from tax liability upon selling tangible personal property or upon providing facilities or services for which a special charge is made to members or others. If dues are in exchange for any significant amount of goods or services rendered by the recipient thereof to members without any additional charge to the member, or if the dues are graduated upon the amount of goods or services rendered, the value of such goods or services shall not be considered as a deduction under this subsection.

D. Interest on investments or loans secured by mortgages or deeds of trust.

In computing tax, there may be deducted from the measure of tax by those engaged in banking, loan, security, or other financial businesses, amounts derived from interest received on investments or loans primarily secured by first mortgages or trust deeds on non-transient residential properties.

E. Interest on obligations of the state, its political subdivisions, and municipal corporations.

In computing tax, to the extent permitted by Chapter 82.14A RCW, there may be deducted from the measure of tax by those engaged in banking, loan, security, or other financial businesses amounts derived from interest paid on all obligations of the state of Washington, its political subdivisions, and municipal corporations organized pursuant to the laws thereof.

F. Cash discount taken by purchaser. In computing tax, there may be deducted from the measure of tax the cash discount amounts actually taken by the purchaser. This deduction is not allowed in arriving at the taxable amount under the extracting or manufacturing classifications with respect to articles produced or manufactured, the reported values of which, for purposes of this tax, have been computed according to the “value of product” provisions.

G. Credit losses of accrual basis taxpayers.

In computing tax, there may be deducted from the measure of tax the amount of credit losses actually sustained by taxpayers whose regular books of account are kept upon an accrual basis.

H. Sales at wholesale or retail of precious metal bullion and monetized bullion. In computing tax, there may be deducted from the measure of the tax amounts derived from the sale at wholesale or retail of precious metal bullion and monetized bullion. However, no deduction is allowed on amounts received as commissions upon transactions for the accounts of customers over and above the amount paid to other dealers associated in such transactions, and no deduction or offset is allowed against such commissions on account of salaries or commissions paid to salespersons or other employees.

I. Amounts representing rental of real estate for assisted living facilities.

In computing tax, there may be deducted from the measure of tax amounts representing the value of the rental of real estate for “assisted living facilities.” To qualify for the deduction, the facility must meet the definition in RCW 18.20 for “assisted living facility” and be licensed by the state of Washington as required in RCW 18.20. The deduction shall be in the amount of 26 percent of the gross monthly billing when the resident has resided within the facility for longer than 30 days.

J. Radio and television broadcasting – Advertising agency fees – National, regional, and network advertising – Interstate allocations.

In computing tax, there may be deducted from the measure of tax by radio and television broadcasters amounts representing the following:

1. Advertising agencies’ fees when such fees or allowances are shown as a discount or price reduction in the billing or that the billing is on a net basis (i.e., less the discount);
2. Actual gross receipts from national network and regional advertising, or a “standard deduction” as provided by RCW 82.04.280; and
3. Local advertising revenue that represent advertising which is intended to reach potential customers of the advertiser who are located outside the state of Washington. The Director may issue a rule that provides detailed guidance as to how these deductions are to be calculated.

K. Constitutional prohibitions.

In computing tax, there may be deducted from the measure of the tax amounts derived from business which the City is prohibited from taxing under the Washington State Constitution or the Constitution of the United States.

L. Receipts From the Sale of Tangible Personal Property and Retail Services Delivered Outside the City but Within Washington.

For tax reporting periods beginning on or after January 1, 2008, amounts included in the gross receipts reported on the tax return derived from the sale of tangible personal property delivered to the buyer or the buyer’s representative outside the City but within the State of Washington may be deducted from the measure of tax under the retailing, retail services, or wholesaling classification.

M. Professional employer services.

In computing the tax, a professional employer organization may deduct from the calculation of gross income the gross income of the business derived from performing professional employer services that is equal to the portion of the fee charged to a client that represents the actual cost of wages and salaries, benefits, workers' compensation, payroll taxes, withholding, or other assessments paid to or on behalf of a covered employee by the professional employer organization under a professional employer agreement.

N. For tax reporting periods beginning on or after January 1, 2013 gross income as defined as investment management services and subject to tax under investment management services.

O. Compensation from Public Entities for Health or Social Welfare Services.

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In computing tax there may be deducted from the measure of tax amounts received from the United States or any instrumentality thereof or from the State of Washington or any municipal corporation or political subdivision thereof as to compensation for, or to support, health or social welfare services rendered by a health or social welfare organization (as defined in RCW 82.04.431) or by a municipal corporation or political subdivision, except deductions are not allowed under this section for amounts that are received under an employee benefit plan. For purposes of this subsection, “employee benefit plan” includes the military benefits program authorized in 10 U.S.C. Sec. 1071 et seq., as amended, or amounts payable pursuant thereto.

(Ord. 28929 Ex. A; passed Dec. 19, 2023 (ratified and reconfirmed by Ord. 28951; passed Jan. 16, 2024): Ord. 28539 Ex. B; passed Nov. 6, 2018: Ord. 28107 Ex. A; passed Nov. 27, 2012: Ord. 28106 Ex. A; passed Nov. 27, 2012: Ord. 28052 Ex. A; passed Feb. 21, 2012: Ord. 27726 Ex. B; passed Jun. 24, 2008: Ord. 27676 Ex. A; passed Dec. 18, 2007: Ord. 27297 § 1; passed Nov. 23, 2004)

6A.30.110 Application to City’s business activities.

Any department, division, employee association, or other subsection of the City that engages in any business activity which, if engaged in by any person, would under this chapter require a business license and the payment of any tax or fee, shall make application, file returns, and pay any taxes or fees imposed by this chapter.

(Ord. 27297 § 1; passed Nov. 23, 2004)

6A.30.120 Tax part of overhead.

It is not the intention of this chapter that the taxes herein levied upon persons engaging in business be construed as taxes or fees upon the purchasers or customer, but that such taxes shall be levied upon and collectible from the person engaging in the business activities herein designated, and that such taxes shall constitute a part of the cost of doing business of such persons.

(Ord. 28539 Ex. B; passed Nov. 6, 2018: Ord. 27297 § 1; passed Nov. 23, 2004)

6A.30.130 Severability clause.

If any provision of this chapter or its application to any person or circumstance is held invalid, the remainder of the chapter or the application of the provision to other persons or circumstances shall not be affected.

(Ord. 27297 § 1; passed Nov. 23, 2004)

CHAPTER 6A.40
COMMUNICATIONS TAX

Sections:

- 6A.40.010 *Repealed.*
- 6A.40.020 *Repealed.*
- 6A.40.030 Definitions.
- 6A.40.040 Persons subject to tax.
- 6A.40.050 Tax rate.
- 6A.40.060 Method of payment.
- 6A.40.070 Cellular telephone service deductions.
- 6A.40.080 Allocation of income – Cellular telephone service.
- 6A.40.090 *Repealed.*
- 6A.40.100 Overpayment of tax.

6A.40.010 *Repealed by Ord. 28539. Administrative provisions.*

(Repealed by Ord. 28539 Ex. C; passed Nov. 6, 2018: Ord. 27297 § 1; passed Nov. 23, 2004)

6A.40.020 *Repealed by Ord. 28539. Exercise of revenue license power.*

(Repealed by Ord. 28539 Ex. C; passed Nov. 6, 2018: Ord. 27297 § 1; passed Nov. 23, 2004)

6A.40.030 Definitions.

In construing the provisions of this chapter, unless otherwise plainly declared or clearly apparent from the context, the following definitions shall be applied:

“Cable service” means the business of transmitting voice, video, or data signals, either one-way or two-way.

“Cellular telephone service” is a two-way voice or data telephone/telecommunications system based in whole, or substantially in part, on wireless radio communications, and which is not subject to regulation by the Washington Utilities and Transportation Commission (“WUTC”). This includes cellular mobile service. The definition of “cellular mobile service” includes other wireless radio communications services such as specialized mobile radio (“SMR”), personal communications services (“PCS”), and any other evolving wireless radio communications technology which accomplishes a purpose similar to cellular mobile service.

“Competitive telephone service” means the providing by any person of telecommunications equipment or apparatus or service related to that equipment or apparatus, such as a repair or maintenance service, if the equipment or apparatus is of a type which can be provided by persons who are not subject to regulation as telephone companies under RCW 80, and for which a separate charge is made.

“Gross income” means the value proceeding or accruing from the sale of tangible property or service, and receipts (including all sums earned or charged, whether received or not) by reason of the investment of capital in the business engaged in, including rentals, royalties, fees, or other emoluments, however designated (excluding receipts or proceeds from the use or sale of real property or any interest therein, and proceeds from the sale of notes, bonds, mortgages, or other evidences of indebtedness, or stocks and the like) and without any deduction on account of the cost of the property sold, the cost of materials used, labor costs, interest or discount paid, or any expense whatsoever, and without any deduction on account of losses.

“Network telephone service” means the providing by any person of access to a telephone network, telephone network switching service, toll service, or coin telephone service, or providing of telephonic, video, voice, data, or similar communication or transmission for hire, via a telephone network, toll line or channel, cable, microwave, or similar communication or transmission system. Network telephone service includes the provision of electronic transmitting to and from the site of an internet service provider via a telephone network, toll line or channel, cable, microwave, or similar communication or transmitting system, without regard to whether such service is referred to as voice over internet protocol services. It also encompasses interstate service, including toll service, originating from or received on telecommunications equipment or apparatus in this state if the charge for the service is billed to a person in this state. Network telephone service does not include the providing of competitive telephone service, the providing of cable television service, or the providing of

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broadcast services by radio or television stations, nor the provision of internet service as defined in RCW 82.04.297, including the reception of dial-in connection provided at the site of the internet service provider.

“Pager service” means service provided by means of an electronic device which has the ability to send or receive voice or digital messages transmitted through the local telephone network via satellite or any other form of voice or data transmission.

“Place of primary use” means the residential street address or the primary business street address of the customer and in both cases must be located within the licensed service area of the home service provider.

“Telephone business” means the business of providing network telephone service as defined in this section. It includes cooperative or farmer line telephone companies or associations operating an exchange. Telephone business shall include 100 percent of the toll service fees from calls originating and/or billed to subscribers within the City.

(Ord. 28539 Ex. C; passed Nov. 6, 2018; Ord. 27297 § 1; passed Nov. 23, 2004)

6A.40.040 Persons subject to tax.

A tax as specified herein is hereby levied upon and shall be collected from every person engaging in or carrying on the following business:

Cable service – A tax equal to 8 percent of the gross income from cable service provided to customers within the City.

Cellular telephone and/or pager services business – A tax equal to 7.5 percent of the total gross income from cellular telephone or pager services business provided to customers whose place of primary use is within the City.

Competitive telephone service – Competitive telephone service, as hereinabove defined, shall be taxed as a retail sale under TMC 6A.30.

Telephone business – A tax equal to 7.5 percent of the total gross income from telephone business provided to customers within the City.

(Ord. 28539 Ex. C; passed Nov. 6, 2018; Ord. 28339 Ex. A, passed Dec. 8, 2015; Ord. 27297 § 1; passed Nov. 23, 2004)

6A.40.050 Tax rate.

Activity	Tax Rate
A. Cable service	8.0%
B. Cellular or pager	7.5%
C. Competitive telephone service	retail sale in 6A.30
D. Telephone business	7.5%

(Ord. 28339 Ex. A, passed Dec. 8, 2015; Ord. 27297 § 1; passed Nov. 23, 2004)

6A.40.060 Method of payment.

The license tax imposed by this chapter shall be due and payable in monthly installments. Persons with gross income of less than \$20,000 per month may pay the tax imposed by this chapter in quarterly installments.

(Ord. 28539 Ex. C; passed Nov. 6, 2018; Ord. 27297 § 1; passed Nov. 23, 2004)

6A.40.070 Cellular telephone and/or pager services deductions.

A. The following shall be deducted from the total gross income upon which the tax is computed:

1. That portion of the gross income derived from charges to another telecommunications company, as defined in RCW 80.04.010, for connecting fees, switching charges, or carrier access charges relating to intrastate toll telephone services.
2. Charges by a taxpayer engaging in a telephone business to a telecommunications company, as defined in RCW 80.04.010, for telephone service which the purchaser buys for the purpose of resale.
3. Adjustments made to a billing or to a customer account or to a telecommunications company accrual account in order to reverse a billing or charge that had been made as a result of third-party fraud or other crime and was not properly a debt of a customer.

B. A deduction from gross income for credit losses actually sustained by a taxpayer shall be allowed from companies which keep their regular books of account on an accrual basis.

(Ord. 27297 § 1; passed Nov. 23, 2004)

6A.40.080 Allocation of income – Cellular telephone service.

A. Gross income from cellular telephone service means that income from customers whose “place of primary use” is in the City, regardless of the location of the facilities used to provide the service.

B. Presumption.

There is a presumption that the “place of primary use” address shown on the taxpayer records is current and accurate, unless the taxpayer has actual knowledge to the contrary.

C. Roaming charges.

Roaming charges and cellular telephone charges are assigned to the customer’s place of primary use.

(Ord. 28539 Ex. C; passed Nov. 6, 2018; Ord. 27297 § 1; passed Nov. 23, 2004)

6A.40.090 Repealed by Ord. 28539. Exemptions.

(Repealed by Ord. 28539 Ex. C; passed Nov. 6, 2018; Ord. 27297 § 1; passed Nov. 23, 2004)

6A.40.100 Overpayment of tax.

If, upon application by a taxpayer for a refund or for an audit of the taxpayer’s records or upon an examination of the returns or records of any taxpayer, it is determined by the Director that within two years immediately preceding the receipt by the Director of the application by the taxpayer for a refund or for an audit, or, in the absence of such an application, within the two years immediately preceding the commencement by the Director of such examination, a tax has been paid in excess of that properly due, the excess amount paid within such period of two years shall be credited to the taxpayer’s account or shall be refunded to the taxpayer, at their option. No refund or credit shall be allowed with respect to any payment made to the Director more than two years before the date of such application or examination. Where a refund or credit may not be made because of the lapse of said two-year period, the amount of the refund or credit which would otherwise be allowable for the portion of the statutory assessment period preceding the two-year period may be offset against the amount of any tax deficiency which may be determined by the Director for such preceding period.

(Ord. 28593 Ex. A; passed Jul. 2, 2019; Ord. 28539 Ex. C; passed Nov. 6, 2018; Ord. 27297 § 1; passed Nov. 23, 2004)

**CHAPTER 6A.50
ELECTRICITY BUSINESS AND SOLID WASTE COLLECTION BUSINESS**

Sections:

- 6A.50.010 *Repealed.*
- 6A.50.020 *Repealed.*
- 6A.50.030 Persons subject to tax – Rate.
- 6A.50.040 Definitions.
- 6A.50.050 Method of payment.
- 6A.50.060 Deductions – Solid Waste Collection Business.
- 6A.50.065 Deductions – Electricity Business.
- 6A.50.070 Overpayment of tax.

6A.50.010 *Repealed by Ord. 28539. Administrative provisions.*

(Repealed by Ord. 28539 Ex. D; passed Nov. 6, 2018: Ord. 27297 § 1; passed Nov. 23, 2004)

6A.50.020 *Repealed by Ord. 28539. Exercise of revenue license power.*

(Repealed by Ord. 28539 Ex. D; passed Nov. 6, 2018: Ord. 27297 § 1; passed Nov. 23, 2004)

6A.50.030 Persons subject to tax – Rate.

There is hereby levied upon and shall be collected from every person engaging in or carrying on the (1) electricity business, a tax equal to 7.5 percent of the total gross income from such business conducted within the City, and on those persons engaged in or carrying on the (2) solid waste collection business, a tax equal to 8 percent of the total gross income from such business conducted within the City.

Activity	Tax Rate
Electricity Business	7.5%
Solid Waste Collection Business	8%

(Ord. 28933 Ex. A; passed Jan. 16, 2024: Ord. 28539 Ex. D; passed Nov. 6, 2018: Ord. 28339 Ex. A, passed Dec. 8, 2015: Ord. 27297 § 1; passed Nov. 23, 2004)

6A.50.040 Definitions.

For purposes of this chapter, the following definitions shall be applied:

“Electricity business” means the business of producing, transmitting, distributing, or selling electricity.

“Recyclable material” 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” 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” means the business of collecting and/or receiving solid waste for transfer, processing, treatment, storage, or disposal including, but not limited to, all collection services, public or private dumps, transfer stations, and similar operations.

(Ord. 28933 Ex. A; passed Jan. 16, 2024: Ord. 27297 § 1; passed Nov. 23, 2004)

6A.50.050 Method of payment.

The tax imposed by this chapter shall be due and payable in monthly installments. Persons with gross income of less than \$20,000 per month may pay the tax imposed by this chapter in quarterly installments.

(Ord. 28933 Ex. A; passed Jan. 16, 2024: Ord. 28539 Ex. D; passed Nov. 6, 2018: Ord. 27297 § 1; passed Nov. 23, 2004)

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6A.50.060 Deductions – Solid Waste Collection Business.

A. In computing tax imposed by this chapter, the following items may be deducted from the gross income.

1. Any state retail sales or use tax or state customer excise tax collected by the taxpayer from consumers to be remitted to the Washington State Department of Revenue.
2. A solid waste collection business that is issued a permit under TMC 12.09.070.C.1 by Solid Waste Management may deduct one-hundred (100) percent of its gross income derived from the service of collecting commercial recyclable materials.
3. Any city customer excise tax collected pursuant to TMC 6A.130.
4. Uncollected accounts, if the books of the business are on an accrual basis as distinguished from a cash basis.
5. Business activity of any person to which tax liability is specifically imposed under the provisions of Chapter 6A.100 (Utilities Gross Earnings Tax).

B. Income excluded or deducted from the measure of tax under this chapter as a result of this section may be taxable under another chapter within Subtitle 6A, as appropriate.

(Ord. 28933 Ex. A; passed Jan. 16, 2024; Ord. 28539 Ex. D; passed Nov. 6, 2018; Ord. 27297 § 1; passed Nov. 23, 2004)

6A.50.065 Deductions – Electricity Business.

A. In computing tax imposed by this chapter, the following items may be deducted from the gross income.

1. There may be deducted from the total gross income upon which the tax is computed, the amount of wholesale sales of electricity to Tacoma Power.
2. Uncollected accounts, if the books of the business are on an accrual basis as distinguished from a cash basis.
3. Business activity of any person to which tax liability is specifically imposed under the provisions of Chapter 6A.100 (Utilities Gross Earnings Tax).

B. Income excluded or deducted from the measure of tax under this chapter as a result of this section may be taxable under another chapter within Subtitle 6A, as appropriate.

(Ord. 28933 Ex. A; passed Jan. 16, 2024)

6A.50.070 Overpayment of tax.

If, upon application by a taxpayer for a refund or for an audit of the taxpayer's records or upon an examination of the returns or records of any taxpayer, it is determined by the Director that within two years immediately preceding the receipt by the Director of the application by the taxpayer for a refund or for any audit, or, in the absence of such an application, within the two years immediately preceding the commencement by the Director of such examination, a tax has been paid in excess of that properly due, the excess amount paid within such period of two years shall be credited to the taxpayer's account or shall be refunded to the taxpayer at their option. No refund or credit shall be allowed with respect to any payment made to the Director more than two years before the date of such application or examination. Where a refund or credit may not be made because of the lapse of said two-year period, the amount of the refund or credit which would otherwise be allowable for the portion of the statutory assessment period preceding the two-year period may be offset against the amount of any tax deficiency which may be determined by the Director for such preceding period.

(Ord. 28593 Ex. A; passed Jul. 2, 2019; Ord. 28539 Ex. D; passed Nov. 6, 2018; Ord. 27297 § 1; passed Nov. 23, 2004)

**CHAPTER 6A.60
GAMBLING TAX**

Sections:

- 6A.60.010 *Repealed.*
- 6A.60.020 *Repealed.*
- 6A.60.030 Definitions.
- 6A.60.040 Persons subject to tax.
- 6A.60.050 Notification required.
- 6A.60.060 Tax rate on gambling activities.
- 6A.60.070 Distribution of income.
- 6A.60.080 Method of payment.
- 6A.60.090 Deductions.
- 6A.60.100 Exemptions.
- 6A.60.105 Social card games prohibited.
- 6A.60.110 *Repealed.*

6A.60.010 *Repealed by Ord. 28539. Administrative provisions.*

(Repealed by Ord. 28539 Ex. E; passed Nov. 6, 2018; Ord. 27297 § 1; passed Nov. 23, 2004)

6A.60.020 *Repealed by Ord. 28539. Exercise of revenue license power.*

(Repealed by Ord. 28539 Ex. E; passed Nov. 6, 2018; Ord. 27297 § 1; passed Nov. 23, 2004)

6A.60.030 Definitions.

For purposes of this chapter, the following definitions shall be applied:

“Amusement game” means a game played for entertainment in which the contestant actively participates, the outcome depends in a material degree upon the skill of the contestant or which meets the requirements of RCW 9.46.0201, as now or hereafter amended.

“Bingo” means a game in which prizes are awarded on the basis of designated numbers or symbols on a card conforming to numbers or symbols selected at random or which meets the requirements of RCW 9.46.0205, as now or hereafter amended.

“Bona fide charitable or nonprofit organization” shall have the meaning set forth in RCW 9.46.0209, as now or hereafter amended.

“Pull-tabs” means a game in which the participant, on payment of a nominal sum, receives a paper tab from a dispenser which is pulled apart to reveal a designated prize or meets the requirements of RCW 9.46.0273, as now or hereafter amended.

“Punchboard” means a board with many holes filled with rolled-up printed slips to be punched out on payment of a nominal sum in an effort to obtain a slip that entitles the player to a designated prize or meets the requirements of RCW 9.46.0273, as now or hereafter amended.

“Raffle” means a game in which tickets bearing an individual number are sold for not more than \$25 each and in which a prize or prizes are awarded on the basis of a drawing from the tickets sold or which meets the requirements of RCW 9.46.0277, as now or hereafter amended.

“Social card game” means a game that may include a house-banked or a player-funded banked card game or meets the requirements of RCW 9.46.0282, as now or hereafter amended.

(Ord. 28539 Ex. E; passed Nov. 6, 2018; Ord. 27297 § 1; passed Nov. 23, 2004)

6A.60.040 Persons subject to tax.

There is hereby levied upon and shall be collected from all persons, including, but not limited to, those persons duly licensed by the Washington State Gambling Commission engaging in or carrying on any gambling activities, including, but not limited to, bingo games, raffles, amusement games, social card games, punchboard, or pull-tab activities. Such tax shall be levied at the rates set forth in this chapter on the gross income of activities taxable under this chapter.

(Ord. 27297 § 1; passed Nov. 23, 2004)

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6A.60.050 Notification required.

Any person engaging in or carrying on any gambling activities within the City, including, but not limited to bingo games, raffles, amusement games, social card games, punchboard, or pull-tab activities shall, not less than ten calendar days prior to the commencement of any such activity or activities, file with the Department notification of its intent to conduct such activity or activities. Said notification shall indicate the date, time, and place where such activities will be conducted.

(Ord. 28539 Ex. E; passed Nov. 6, 2018; Ord. 27297 § 1; passed Nov. 23, 2004)

6A.60.060 Tax rate on gambling activities.

Upon every person engaging in the act of conducting or operating the following gambling activities within the City, as to such persons, the amount of tax with respect to such activities shall be equal to the gross income from such activities multiplied by the following tax rates:

Activity	Tax Rate
A. Amusement games	2.0%
B. Bingo games	5.0%
C. Raffles	5.0%
D. Punchboards and Pull-Tabs	5.0%
E. Social card games	11.0%

(Ord. 27573 § 1; passed Jan. 9, 2007; Ord. 27297 § 1; passed Nov. 23, 2004)

6A.60.070 Distribution of income.

All income from the tax levied on the gross income from gambling activities under this chapter, including any interest or other earnings thereon, shall be used primarily for the purpose of enforcing this chapter in accordance with RCW 9.46.113, as now or hereafter amended.

(Ord. 27297 § 1; passed Nov. 23, 2004)

6A.60.080 Method of payment.

The tax imposed by this chapter shall be due and payable in monthly installments. Persons with gross income of less than \$20,000 per month, may pay the tax imposed by this chapter in quarterly installments.

(Ord. 28910 Ex. A; passed Oct. 31, 2023; Ord. 28539 Ex. E; passed Nov. 6, 2018; Ord. 27297 § 1; passed Nov. 23, 2004)

6A.60.090 Deductions.

In computing the tax imposed by this chapter, the following items may be deducted from the gross income otherwise subject to the tax:

A. Amounts paid out for prizes or as prizes for amusement games, bingo games, and raffles, whether cash or merchandise.

(Ord. 28539 Ex. E; passed Nov. 6, 2018; Ord. 27573 § 2; passed Jan. 9, 2007; Ord. 27297 § 1; passed Nov. 23, 2004)

6A.60.100 Exemptions.

Any bona fide charitable or nonprofit organization, including but not limited to churches, elementary or secondary public schools, or parent-teacher organizations conducting or operating gambling activities whose gross income from such activities shall be exempt from this chapter.

(Ord. 28539 Ex. E; passed Nov. 6, 2018; Ord. 27573 § 3; passed Jan. 9, 2007; Ord. 27297 § 1; passed Nov. 23, 2004)

6A.60.105 Social card games prohibited.

The operation of or conduct of social card games is prohibited within the City of Tacoma.

(Ord. 28539 Ex. E; passed Nov. 6, 2018)

6A.60.110 *Repealed by Ord. 28539. Lien.*

(Repealed by Ord. 28539 Ex. E; passed Nov. 6, 2018; Ord. 27297 § 1; passed Nov. 23, 2004)

CHAPTER 6A.70
LOCAL OPTION TAXES

Sections:

- 6A.70.005 Administrative Provisions.
- 6A.70.010 Sales or use tax – Imposition.
- 6A.70.020 Sales or use tax – Rate.
- 6A.70.030 Additional sales or use tax – Imposition.
- 6A.70.040 Additional sales or use tax – Rate.
- 6A.70.041 Additional sales or use tax for housing and related services – Imposition.
- 6A.70.042 Additional sales or use tax for housing and related services – Rate.
- 6A.70.045 Additional sales or use tax for mental health treatment – Imposition.
- 6A.70.046 Additional sales or use tax for mental health treatment – Rate.
- 6A.70.047 Credit against state’s share of tax – sales use tax for affordable housing – Imposition.
- 6A.70.048 Credit against state’s share of tax – sales use tax for affordable housing – Rate.
- 6A.70.050 Leasehold excise tax – Imposition.
- 6A.70.060 Leasehold excise tax – Rate.
- 6A.70.070 Leasehold excise tax – Exemptions.
- 6A.70.080 Real estate excise tax – Imposition.
- 6A.70.090 Real estate excise tax – Rate.
- 6A.70.100 Additional real estate excise tax – Imposition.
- 6A.70.110 Additional real estate excise tax – Rate.
- 6A.70.120 Administration and collection of taxes.
- 6A.70.130 Inspection of records.
- 6A.70.140 Contract with the state authorized.

6A.70.005 Administrative Provisions.

Chapter 6A.10 General Tax Provisions do not apply to this chapter.

(Ord. 28910 Ex. A; passed Oct. 31, 2023)

6A.70.010 Sales or use tax – Imposition.

The City Council, being the legislative and governing body of the City, does hereby impose a sales or use tax, as the case may be, upon every taxable event as defined in RCW 82.14.020, occurring within the City. The tax shall be imposed upon and collected from those persons from whom the state sales or use tax is collected pursuant to RCW 82.08 and 82.12.

(Ord. 27297 § 1; passed Nov. 23, 2004)

6A.70.020 Sales or use tax – Rate.

The rate of the tax imposed by Section 6A.70.010 shall be one-half of one percent of the selling price or value of the article used, as the case may be; provided, however, that during such period as there is in effect a sales or use tax imposed by Pierce County pursuant to RCW 82.14.030(1), the rate of tax imposed by this chapter shall be four hundred twenty-five/one-thousandths of one percent.

(Ord. 27297 § 1; passed Nov. 23, 2004)

6A.70.030 Additional sales or use tax – Imposition.

There is hereby imposed an additional sales or use tax, as the case may be, separate and apart from the tax referred to in Sections 6A.70.010 and 6A.70.020, as authorized by RCW 82.14.030(2), upon every taxable event, as defined in RCW 82.14.020, occurring within the City. The tax shall be imposed upon and collected from those persons from whom the state sales tax or use tax is collected pursuant to RCW 82.08 and 82.12.

(Ord. 27297 § 1; passed Nov. 23, 2004)

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6A.70.040 Additional sales or use tax – Rate.

The rate of the tax imposed by Section 6A.70.030 of this chapter shall be one-half of one percent of the selling price or value of the article used, as the case may be; provided, however, that during such period as there is in effect a sales tax or use tax imposed by Pierce County under RCW 82.14.030(2), at a rate equal to or greater than the rate imposed by this section, the County shall receive 15 percent of the tax imposed by this section, the County shall receive from the tax imposed by Section 6A.70.030 that amount of revenues equal to 15 percent of the rate of the tax imposed by the County under RCW 82.14.030(2).

(Ord. 27297 § 1; passed Nov. 23, 2004)

6A.70.041 Additional sales or use tax for housing and related services – Imposition.

There is hereby imposed an additional sales or use tax, as the case may be, separate and apart from the tax referred to in Sections 6A.70.010, 6A.70.020, 6A.70.030, 6A.70.040, and 6A.70.045, as authorized by RCW 82.14.530, upon every taxable event, as defined in RCW 82.14.020, occurring within the City. The tax shall be imposed upon and collected from those persons from whom the state sales tax or use tax is collected pursuant to RCW 82.08 and 82.12. Moneys collected under this subchapter must be used solely, as required by RCW 82.14.530 and as hereinafter amended, for the purpose of providing for housing and related services.

(Substitute Ord. 28747 Ex. A; passed Mar. 30, 2021)

6A.70.042 Additional sales or use tax for housing and related services – Rate.

The rate of the tax imposed by Section 6A.70.041 of this chapter shall be one-tenth of one percent of the selling price or value of the article used, as the case may be.

(Substitute Ord. 28747 Ex. A; passed Mar. 30, 2021)

6A.70.045 Additional sales or use tax for mental health treatment – Imposition.

There is hereby imposed an additional sales or use tax, as the case may be, separate and apart from the tax referred to in Sections 6A.70.010, 6A.70.020, 6A.70.030 and 6A.70.040, as authorized by RCW 82.14.460(1)(b), upon every taxable event, as defined in RCW 82.14.020, occurring within the City. The tax shall be imposed upon and collected from those persons from whom the state sales tax or use tax is collected pursuant to RCW 82.08 and 82.12. Moneys collected under this subchapter must be used solely, as required by RCW 82.14.460(3) and as hereinafter amended, for the purpose of providing for the operation or delivery of chemical dependency or mental health treatment programs and services and for the operation or delivery of therapeutic court programs and services.

(Ord. 28057 Ex. A; passed Mar. 20, 2012)

6A.70.046 Additional sales or use tax for mental health treatment – Rate.

The rate of the tax imposed by Section 6A.70.045 of this chapter shall be one-tenth of one percent of the selling price or value of the article used, as the case may be.

(Ord. 28057 Ex. A; passed Mar. 20, 2012)

6A.70.047 Credit against state's share of tax – sales or use tax for affordable housing – Imposition.

There is hereby imposed an additional sales or use tax, as the case may be, separate and apart from the tax referred to in Sections 6A.70.010, 6A.70.020, 6A.70.030, 6A.70.040, 6A.70.045, as authorized by RCW 82.14.540, upon every taxable event, as defined in RCW 82.14.020, occurring within the City. The tax shall be imposed upon and collected from those persons from whom the state sales tax or use tax is collected pursuant to RCW 82.08 and 82.12, but will be credited against the state's share of the tax. Moneys collected under this subchapter must be used solely, as required by RCW 82.14.540 and as hereinafter amended, for the purpose of acquiring, rehabilitating, or constructing affordable housing, which may include new units of affordable housing within an existing structure or facilities providing supportive housing services under RCW 71.24.385, or funding the operations and maintenance costs of new units of affordable or supportive housing.

(Ord. 28601 Ex. A; passed Aug. 27, 2019; repealed by Ord. 28600; passed Aug. 13, 2019; Ord. 28599 Ex. A; passed Jul. 30, 2019)

6A.70.048 Credit against states share of tax – sales or use tax for affordable housing – Rate.

The rate of the tax imposed by Section 6A.70.047 of this chapter shall be 0.0146 percent of the selling price or value of the article used, as the case may be.

(Ord. 28601 Ex. A; passed Aug. 27, 2019; repealed by Ord. 28600; passed Aug. 13, 2019; Ord. 28599 Ex. A; passed Jul. 30, 2019)

6A.70.050 Leasehold excise tax – Imposition.

There is hereby imposed and shall be collected a leasehold excise tax on and after January 1, 1976, upon the act or privilege of occupying or using publicly owned real or personal property within the City through a “leasehold interest” as defined in RCW 82.29A.020(1). The tax shall be paid, collected, and remitted to the Washington State Department of Revenue at the time and in the manner prescribed in RCW 82.29A.050.

(Ord. 27297 § 1; passed Nov. 23, 2004)

6A.70.060 Leasehold excise tax – Rate.

The rate of the tax imposed by Section 6A.70.050 shall be 4 percent of the taxable rent (as defined in RCW 82.29A.020(2)); provided that the credits specified in RCW 82.29A.120, as it now exists or may hereafter be amended, shall be allowed in determining the tax payable.

(Ord. 27297 § 1; passed Nov. 23, 2004)

6A.70.070 Exemptions.

Leasehold interests exempted by RCW 82.29A, as it now exists or may hereafter be amended, shall be exempt from the tax imposed pursuant to Section 6A.70.050 of this chapter.

(Ord. 27297 § 1; passed Nov. 23, 2004)

6A.70.080 Real estate excise tax – Imposition.

There is hereby imposed and shall be collected an excise tax on each sale of real property within the City on and after January 1, 1986, in accordance with RCW 82.46.010, to be collected by the County Treasurer as prescribed in RCW 82.46.060.

(Ord. 27297 § 1; passed Nov. 23, 2004)

6A.70.090 Real estate excise tax – Rate.

The rate of the tax imposed by Section 6A.70.080 shall be one-quarter of 1 percent of the sales price of all parcels of real property located within the City.

(Ord. 27297 § 1; passed Nov. 23, 2004)

6A.70.100 Additional real estate excise tax – Imposition.

In accordance with RCW 82.46.035, there is hereby imposed an additional real estate excise tax on all sales of real property located within the City on and after June 3, 1991, separate and apart from the tax referred to in Sections 6A.70.080 and 6A.70.090.

(Ord. 27297 § 1; passed Nov. 23, 2004)

6A.70.110 Additional real estate excise tax – Rate.

The rate of the tax imposed by Section 6A.70.100 shall be one-quarter of one percent of the sales price of all parcels of real property located within the City, and shall be collected by the County Treasurer as prescribed in RCW 82.46.060. Proceeds from this additional tax shall be deposited in a separate subfund of the Capital Improvement Fund and expended as authorized by law, provided that it is the Council’s intent that revenue produced by this additional excise tax shall not be used to displace funds set aside by the Council for capital improvements, but shall be designated for growth management-related capital improvements only.

(Ord. 27297 § 1; passed Nov. 23, 2004)

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6A.70.120 Administration and collection of taxes.

The administration and collection of any and all sales or use taxes imposed by Sections 6A.70.010, 6A.70.030, and 6A.70.041 of this chapter shall be in accordance with the provisions of RCW 82.14.050. The administration and collection of the sales or use tax imposed by Section 6A.70.047 of this chapter shall be in accordance with the provision of RCW 82.14.540. The administration and collection of any leasehold excise tax imposed by Section 6A.70.050 of this chapter shall be in accordance with the provisions of RCW 82.29A. The administration and collection of any real estate excise taxes imposed by Sections 6A.70.080 and 6A.70.100 of this chapter shall be in accordance with the provisions of RCW 82.46.

(Substitute Ord. 28747 Ex. A; passed Mar. 30, 2021; Ord. 28601 Ex. A; passed Aug. 27, 2019; Ord. 28600; passed Aug. 13, 2019; Ord. 28599 Ex. A; passed Jul. 30, 2019; Ord. 27297 § 1; passed Nov. 23, 2004)

6A.70.130 Inspection of records.

The City hereby consents to the inspection of such records as are necessary to qualify the City for inspection of records of the Washington State Department of Revenue, pursuant to RCW 82.32.330.

(Ord. 27297 § 1; passed Nov. 23, 2004)

6A.70.140 Contract with the state authorized.

The proper officers of the City are hereby authorized to execute a contract with the Washington State Department of Revenue for the administration and collection of any and all taxes imposed by this chapter, which agreement shall first be approved by the City Council.

(Ord. 27297 § 1; passed Nov. 23, 2004)

CHAPTER 6A.80
SPECIAL EXCISE TAX

Sections:

- 6A.80.005 Administrative Provisions.
- 6A.80.010 Imposition of special excise taxes.
- 6A.80.020 Definitions.
- 6A.80.030 Administration and collection of taxes.
- 6A.80.040 Establishment of special funds.
- 6A.80.050 Effective date of tax.
- 6A.80.060 Reserve tax authority.
- 6A.80.070 Ratification or reimposition of tax.

6A.80.005 Administrative Provisions

Chapter 6A.10 General Tax Provisions do not apply to this chapter.

(Ord. 28910 Ex. A; passed Oct. 31, 2023)

6A.80.010 Imposition of special excise taxes.

A. For the purposes set forth in Chapter 89 of the Extraordinary Session Laws of 1970, the City Council does hereby impose and levy a special excise tax of 2 percent on the sale of or charge made for the furnishing of lodging by a hotel, rooming house, tourist court, motel, or trailer camp, or the granting of any similar license to use real property, as distinguished from renting or leasing of real property; provided, that it shall be presumed that the occupancy of real property for a continuous period of one month or more constitutes a rental or lease of real property and not a mere license to use or enjoy the same.

B. In addition to that tax imposed and levied in subsection A of this section, the City Council, acting pursuant to the authority of and with the purposes stated at Chapter 483, Washington Laws of 1987, hereby imposes and levies a special excise tax of 2 percent on the sale of or charge made for the furnishing of lodging by a hotel, rooming house, tourist court, motel, or trailer camp, or the granting of any similar license to use real property, as distinguished from the renting or leasing of real property; provided, that it shall be presumed that the occupancy of real property for a continuous period of one month or more constitutes a rental or lease of real property and not a mere license to use or enjoy the same.

C. In addition to the taxes levied at subsections A and B of this section, the City Council, acting pursuant to the authority of RCW 67.28.181, hereby imposes and levies a special excise tax of 3 percent on the sale of or charge made for the furnishing of lodging by a hotel, rooming house, tourist court, motel, trailer camp, and the granting of any similar license to use real property, as distinguished from the renting or leasing of real property, except that the tax will not apply to facilities having fewer than 25 rooms or 25 trailer spaces; provided, that it shall be presumed that the occupancy of real property for a continuous period of one month or more constitutes a rental or lease of real property and not a mere license to use or enjoy the same.

(Ord. 28008 Ex. B; passed Jul. 26, 2011; Ord. 27297 § 1; passed Nov. 23, 2004)

6A.80.020 Definitions.

The definitions of “selling price,” “seller,” “buyer,” “consumer,” and all other definitions as are now contained in RCW 82.08.010, and subsequent amendments thereto, are hereby adopted as the definitions for the taxes levied herein.

(Ord. 27297 § 1; passed Nov. 23, 2004)

6A.80.030 Administration and collection of taxes.

For the purposes of the taxes levied herein:

A. The Washington State Department of Revenue is hereby designated as the agent of the City for the purposes of collection and administration.

B. The administrative provisions contained in RCW 82.08.050 through 82.08.060 and in RCW 82.32 shall apply with respect to administration and collection by the Department of Revenue.

C. All rules and regulations adopted by the Department of Revenue for the administration of RCW 82.08 are hereby adopted.

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D. The Department of Revenue is hereby empowered on behalf of the City to prescribe such special forms and reporting procedures as the Department may deem necessary.

(Ord. 27297 § 1; passed Nov. 23, 2004)

6A.80.040 Establishment of special funds.

A. Stadium and/or Convention Center Fund. There is hereby established in the Treasury of the City a special Stadium and/or Convention Center Fund, into which fund all sums received as a result of the levy at Section 6A.80.010.A shall be paid. Such sums as are deposited in said Stadium and/or Convention Center Fund shall be used only for the purpose of paying all or any part of the cost of acquisition, construction, or operation of stadium or convention center facilities or to pay or secure the payment of all or any portion of General Obligation Bonds or Revenue Bonds issued for such purpose or purposes as specified in Chapter 89, 1970 Extraordinary Session Laws, as amended by Chapter 34, 1973 Second Extraordinary Session Laws, and until withdrawn for use, the moneys accumulated in such fund or funds may be invested in interest-bearing securities by the City Treasurer in any manner authorized by law.

B. Visitor and Convention Promotions Subfund. There is hereby established in the Treasury of the City a special Visitor and Convention Promotions Subfund, a subfund of the Miscellaneous Special Revenue Fund, into which all sums received as a result of the levy of Section 6A.80.010.B shall be paid. Such sums as are deposited in said Visitor and Convention Promotions Subfund shall be used only for the purpose of visitor and convention promotion and development and until withdrawn for such use, the moneys accumulated in such fund may be invested in interest-bearing securities by the City Treasurer in any manner authorized by law.

C. All sums received as a result of the levy of Section 6A.80.010.C shall be paid into the Tourism and Convention Subfund of the Miscellaneous Special Revenue Fund and shall be used only for the purposes of acquisition, construction, expansion, marketing, management, and financing of convention facilities and facilities necessary to support major tourism destination attractions that serve a minimum of 1,000,000 visitors per year. The money accumulated in such fund may be invested in interest-bearing securities by the City Treasurer in any manner authorized by law.

(Ord. 27297 § 1; passed Nov. 23, 2004)

6A.80.050 Effective date of tax.

A. The effective date of the tax herein imposed shall be July 1, 1970, and such tax shall be due and payable to the City on such date and all days following to be collected as heretofore provided.

B. The effective date of the tax imposed in Section 6A.80.010.C shall be July 15, 1997, and such tax shall be due and payable to the City on such date and all days following to be collected as heretofore provided.

(Ord. 27297 § 1; passed Nov. 23, 2004)

6A.80.060 Reserve tax authority.

To the extent any amount of tax imposed under Section 6A.80.010.A, .B, and .C would not continue to be imposed and remain in effect and collectable on or after July 27, 1997, then, to that extent, an equivalent amount of tax is and shall be imposed as of July 27, 1997, under Laws of 1997, ch. 452.

(Ord. 27297 § 1; passed Nov. 23, 2004)

6A.80.070 Ratification or reimposition of tax.

To the extent any amount of tax imposed under Section 6A.80.010.A, .B, and .C would not continue to be imposed and remain in effect and be collectible unless authorized or imposed after July 27, 1997, then to that extent the imposition of an equivalent amount of tax is hereby ratified or reimposed under any applicable law.

(Ord. 27297 § 1; passed Nov. 23, 2004)

**CHAPTER 6A.90
NATURAL OR MANUFACTURED GAS TAX**

Sections:

- 6A.90.010 *Repealed.*
- 6A.90.020 Definitions.
- 6A.90.030 Occupations subject to tax – Rate.
- 6A.90.040 Natural or manufactured gas use tax.
- 6A.90.050 Exemptions and deductions.
- 6A.90.060 Monthly payment of tax.
- 6A.90.070 Overpayment of tax.

6A.90.010 *Repealed by Ord. 28539. Administrative provisions.*

(Repealed by Ord. 28539 Ex. F; passed Nov. 6, 2018; Ord. 27297 § 1; passed Nov. 23, 2004)

6A.90.020 Definitions.

“Gross income” means the value proceeding or accruing from the sale of tangible property or service, and receipts (including all sums earned or charged, whether received or not) by reason of the investment of capital in the business engaged in, including rentals, royalties, fees, or other emoluments, however designated (excluding receipts or proceeds from the use or sale of real property or any interest therein, and proceeds from the sale of notes, bonds, mortgages, or other evidences of indebtedness, or stocks and the like) and without any deduction on account of the cost of the property sold, the cost of materials used, labor costs, interest or discount paid, or any expense whatsoever, and without any deduction on account of losses.

(Ord. 27297 § 1; passed Nov. 23, 2004)

6A.90.030 Occupations subject to tax – Rate.

Pursuant to RCW 35.21.870, there is hereby levied upon and shall be collected from every person engaged in or carrying on the business of transmitting, distributing, brokering, or selling natural or manufactured gas a fee or occupation tax equal to 7.5 percent of the total gross income from such business in the City.

Activity	Rate
Natural or Manufactured Gas	7.5%

(Ord. 28339 Ex. A, passed Dec. 8, 2015; Ord. 27856 Ex. A; passed Dec. 8, 2009; Ord. 27297 § 1; passed Nov. 23, 2004)

6A.90.040 Natural or manufactured gas use tax.

A. Pursuant to RCW 82.14.230, there is fixed and imposed upon every person a use tax for the privilege of using natural gas or manufactured gas in the City as a consumer.

B. The tax shall be in an amount equal to the value of the article used by the taxpayer multiplied by a rate which is equal to the rate specified in Section 6A.90.030 of this chapter.

C. The “value of the article used” shall have the meaning set forth in RCW 82.12.010(7)(a), and does not include any amounts that are paid for the hire or use of a natural gas business in transporting the gas subject to tax under this section if those amounts are subject to a tax which is imposed and paid under Section 6A.90.030 of this chapter.

D. The tax under this section shall not apply to the use of natural or manufactured gas if the person who sold the gas to the consumer has paid a tax imposed pursuant to Section 6A.90.030 of this chapter.

E. There shall be a credit against the tax levied under this section in an amount equal to any tax paid by:

1. The person who sold the gas to the consumer, when that tax is a gross receipts tax similar to that imposed pursuant to Section 6A.90.030 of this chapter; by another municipality or other unit of local government with respect to the gas for which a credit is sought under the subsection; or
2. The person consuming the gas upon which a use tax similar to the tax imposed by this section was paid to another municipality or other unit of local government with respect to the gas for which a credit is sought under this subsection.

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F. The use tax hereby imposed shall be paid by the consumer. The administration and collection of the tax hereby imposed shall be pursuant to RCW 82.14.050.

(Ord. 28208 Ex. A; passed Mar. 18, 2014; Ord. 28008 Ex. C; passed Jul. 26, 2011; Ord. 27297 § 1; passed Nov. 23, 2004)

6A.90.050 Exemptions and deductions.

In computing tax imposed by this chapter, the following items may be deducted from the gross income. Income excluded or deducted from the measure of tax under this chapter as a result of this section may be taxable under another chapter within Subtitle 6A, as appropriate.

A. Gross income which the City is prohibited from taxing under the constitution or laws of the state of Washington or the United States or the City Charter.

B. Any retail sales or use taxes collected by the taxpayer from consumers to be remitted to the Washington State Department of Revenue.

C. Income derived from the activities of selling tangible personal property or providing services of a type that can be sold or provided by persons not in the business of transmitting, distributing, or selling natural gas for which a separate charge is made; provided, that income derived from activity incidental to transmitting, distributing, or selling natural gas may not be deducted from gross income subject to the tax under this chapter.

“Activity incidental to the transmission, distribution, or sale of natural gas” involves service performed in connection with the transmission, distribution, or sale of natural gas for an existing natural gas customer. Incidental service charges include charges such as line extensions, testing, replacing meters, line repairs, line raisings, and meter reading fees, as well as charges for interest or penalties. Incidental activities do not include the sale of appliances.

(Ord. 28539 Ex. F; passed Nov. 6, 2018; Ord. 27297 § 1; passed Nov. 23, 2004)

6A.90.060 Monthly payment of tax.

The tax required by this chapter is based upon gross income and the taxpayer shall file and pay their tax monthly.

(Ord. 28593 Ex. A; passed Jul. 2, 2019; Ord. 28539 Ex. F; passed Nov. 6, 2018; Ord. 27297 § 1; passed Nov. 23, 2004)

6A.90.070 Overpayment of tax.

If, upon application by a taxpayer for a refund or for an audit of the taxpayer’s records or upon an examination of the returns or records of any taxpayer, it is determined by the Director that within two years immediately preceding the receipt by the Director of the application by the taxpayer for a refund or for an audit, or, in the absence of such an application, within the two years immediately preceding the commencement by the Director of such examination, a tax has been paid in excess of that properly due, the excess amount paid within such period of two years shall be credited to the taxpayer’s account or shall be refunded to the taxpayer, at their option. No refund or credit shall be allowed with respect to any payment made to the Director more than two years before the date of such application or examination. Where a refund or credit may not be made because of the lapse of said two-year period, the amount of the refund or credit which would otherwise be allowable for the portion of the statutory assessment period preceding the two-year period may be offset against the amount of any tax deficiency which may be determined by the Director for such preceding period.

(Ord. 28593 Ex. A; passed Jul. 2, 2019; Ord. 28539 Ex. F; passed Nov. 6, 2018; Ord. 27297 § 1; passed Nov. 23, 2004)

**CHAPTER 6A.100
UTILITIES GROSS EARNINGS TAX – PUBLIC UTILITIES**

Sections:

- 6A.100.005 Administrative provisions.
- 6A.100.010 Power, Water, and Rail Divisions – Department of Public Utilities.
- 6A.100.020 Solid Waste Utility and Sewer Utility – Department of Environmental Services.
- 6A.100.030 Gross earnings defined.
- 6A.100.040 Deductions.
- 6A.100.050 Overpayment of tax.

6A.100.005 Administrative provisions.

The administrative provisions of Chapter 6A.10 shall be fully applicable to the provisions of this chapter except that the provisions for interest and penalties in TMC 6A.10.090 and 6A.10.110 do not apply to this chapter.

(Ord. 28933 Ex. A; passed Jan. 16, 2024; Ord. 28208 Ex. A; passed Mar. 18, 2014)

6A.100.010 Power, Water, and Rail Divisions – Department of Public Utilities.

There is hereby imposed upon the Power, Water, and Rail Divisions of the Department of Public Utilities taxes upon the gross earnings of said divisions and each of them at the following rates of gross earnings, for the benefit of the General Fund of the City: upon the Power Division, 7.5 percent, except for gross earnings derived from cable television activity for which the rate shall be 8 percent; and upon the Water and Rail Divisions, 8 percent; which taxes however shall be subordinate to any payments required to be made by any of said divisions from said gross earnings into any fund or funds heretofore or hereafter created for the payment of the principal of and interest on revenue bonds of the City heretofore or hereafter issued.

Department of Public Utilities Activity	Tax Rate
Power Division	7.5%
Cable Television	8%
Water and Rail Systems	8%

(Ord. 28339 Ex. A, passed Dec. 8, 2015; Ord. 27297 § 1; passed Nov. 23, 2004)

6A.100.020 Solid Waste Utility and Sewer Utility – Department of Environmental Services.

There is hereby imposed upon the Solid Waste Utility Division of the Department of Environmental Services, and upon the Sewer Utility of the Department of Public Works, for the benefit of the General Fund of the City, a tax upon the gross earnings of said utilities of 8 percent of said gross earnings, except that earnings from the activity involved in the sale of electricity or natural gas shall be taxed at the rate of 7.5 percent. The tax shall, however, be subordinate to any payments required to be made by any of said divisions from said gross earnings into any fund or funds heretofore or hereafter created for the payment of the principal of and interest on revenue bonds of the City heretofore or hereafter issued. Said taxes are hereby found to be reasonable and not disproportionate to the amount of taxes which said divisions or subdepartments would pay if operated as private utilities.

Department of Environmental Services Activity	Tax Rate
Solid Waste and Sewer Utility Divisions	8%
Sale of Electricity or Natural Gas	7.5%

(Ord. 28933 Ex. A; passed Jan. 16, 2024; Ord. 28339 Ex. A, passed Dec. 8, 2015; Ord. 27297 § 1; passed Nov. 23, 2004)

6A.100.030 Gross earnings defined.

As used in this chapter, the term “gross earnings” shall mean and include the consideration, whether money, credits, rights, or property expressed in terms of money proceeding or accruing by reason of the transaction of business and includes gross proceeds of sales, compensation for rendition of services, gains realized from interest, rents, royalties, fees, commissions,

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dividends, and other emoluments, however designated, all without any deduction on account of cost of property sold, materials used, labor, interest, losses, discount, and any other expense whatsoever.

(Ord. 27297 § 1; passed Nov. 23, 2004)

6A.100.040 Deductions.

In computing the gross earnings tax due under the provisions of this chapter, there shall be deducted from the measure of the tax the following items:

- A. Uncollected accounts, if the books of the utility are on an accrual basis as distinguished from a cash basis, except for charges or billings relating to providing cable television and telecommunications services.
- B. Amounts received through contemplated or actual condemnation proceedings or on account of any federal, state, or local public work project.
- C. Amounts received as compensation or reimbursement for damages to or protection of any property of the utility.
- D. Contributions for or in aid of construction.
- E. Discounts, returns, allowances, and repossessions.
- F. Amounts received from the sale or exchange of capital assets other than Christmas trees.
- G. Only interest earned from the proceeds of the sale of bonds for construction purposes.
- H. Amounts collected as sales tax.
- I. Amounts received for street lights.
- J. Amounts received for office rental from the City Credit Union and Retirement Office.
- K. Rental received or credits given for operators' cottages.
- L. Fire service, hydrant rental.
- M. Inter-departmental rent (deduction applicable only to Power Division).
- N. Amounts received from surcharge to water rates charged outside City limits users for system improvements necessary to meet City standards.
- O. Amounts received by waste-to-energy facilities from services provided to the public for disposal of waste products characterized as "alternative fuels," which shall mean a waste commodity that may be utilized as a fuel in a waste-to-energy facility, may or may not require some processing, provides an acceptable BTU value, creates manageable residual waste, or provides enhancement to other fuels. For purposes of this deduction, alternative fuels shall not constitute "waste" or "RDF."
- P. Amounts paid for the purchase of electricity from a City department or division that has paid gross earnings taxes on such transaction under the provisions of this chapter.
- Q. One hundred percent (100%) of amounts received from the service of collecting commercial recycling materials.

(Ord. 28933 Ex. A; passed Jan. 16, 2024; Ord. 28416 Ex. A; passed Mar. 21, 2017; Ord. 27297 § 1; passed Nov. 23, 2004)

6A.100.050 Overpayment of tax.

If, upon application by a taxpayer for a refund or for an audit of the taxpayer's records or upon an examination of the returns or records of any taxpayer, it is determined by the Director that within two years immediately preceding the receipt by the Director of the application by the taxpayer for a refund or for an audit, or, in the absence of such an application, within the two years immediately preceding the commencement by the Director of such examination, a tax has been paid in excess of that properly due, the excess amount paid within such period of two years shall be credited to the taxpayer's account or shall be refunded to the taxpayer, at their option. No refund or credit shall be allowed with respect to any payment made to the Director more than two years before the date of such application or examination. Where a refund or credit may not be made because of the lapse of said two-year period, the amount of the refund or credit which would otherwise be allowable for the portion of the statutory assessment period preceding the two-year period may be offset against the amount of any tax deficiency which may be determined by the Director for such preceding period. Interest upon any such refund or credit shall be allowed by the Director at the rate of 3 percent per annum.

(Ord. 28593 Ex. A; passed Jul. 2, 2019; Ord. 28208 Ex. A; passed Mar. 18, 2014)

CHAPTER 6A.110
PROPERTY TAX EXEMPTIONS FOR MULTI-FAMILY HOUSING

Sections:

- 6A.110.005 Administrative Provisions.
- 6A.110.010 Definitions.
- 6A.110.020 Property Tax Exemption – Requirements and Process.

6A.110.005 Administrative Provisions.

Chapter 6A.10 General Tax Provisions do not apply to this chapter.

(Ord. 28910 Ex. A; passed Oct. 31, 2023)

6A.110.010 Definitions.

A. “Multi-family housing” means a building or group of buildings having four or more dwelling units designed for permanent residential occupancy resulting from new construction or rehabilitation or conversion of vacant, underutilized, or substandard buildings. (TMC Section 13.01.170)

B. “Owner” means the property owner of record. (TMC Section 13.01.170)

C. “Mixed-use center” means a center designated as such in the land use element of the City’s comprehensive plan. A mixed-use center is a compact identifiable district containing several business establishments, adequate public facilities, and a mixture of uses and activities, where residents may obtain a variety of products and services. (TMC Section 13.01.170)

D. “Director” means the Director of the Community and Economic Development Department or authorized designee. (TMC Section 13.01.170)

E. “Permanent residential occupancy” means multifamily housing that provides either rental or owner occupancy for a period of at least one month. This excludes hotels and motels that predominately offer rental accommodation on a daily or weekly basis. (TMC Section 13.01.170)

F. “Rehabilitation improvements” means modifications to existing structures that are vacant for 12 months or longer, that are made to achieve a condition of substantial compliance with existing building codes or modification to existing occupied structures which increase the number of multi-family housing units. (TMC Section 13.01.170)

G. “Residential target area” means an area of the City that has been designated by the City Council as lacking sufficient, available, desirable, and convenient residential housing to meet the needs of the public.

H “Affordable housing” means residential housing that is rented by a person or household whose monthly housing costs, including utilities other than telephone, do not exceed thirty percent of the household's monthly income. For the purposes of housing intended for owner occupancy, "affordable housing" means residential housing that is within the means of low or moderate-income households.

I. “Household” means a single person, family, or unrelated persons living together.

J. “Low-income household” means a single person, family, or unrelated persons living together whose adjusted income is at or below eighty percent of the median family income adjusted for family size, for the county, city, or metropolitan statistical area where the project is located, as reported by the United States department of housing and urban development.

K. “Moderate-income household” means a single person, family, or unrelated persons living together whose adjusted income is more than eighty percent but is at or below one hundred fifteen percent of the median family income adjusted for family size, for the county, city, or metropolitan statistical area where the project is located, as reported by the United States department of housing and urban development.

L. “Campus facilities master plan” means the area that is defined by the University of Washington as necessary for the future growth and development of its campus facilities for branch campuses authorized under RCW 28B.45.020.

(Ord. 28798 Ex. A; passed Dec. 14, 2021; Ord. 27710 Ex. B; passed Apr. 29, 2008)

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6A.110.020 Property Tax Exemption – Requirements and Process.

A. Intent.

Limited 8, 12, or 20-year exemptions from ad valorem property taxation for multi-family housing in Residential Targeted Areas are intended to:

1. Encourage additional affordable housing including permanently affordable housing opportunities and market rate workforce housing within areas of the City designated by the City Council as residential target areas;
2. Achieve development densities which are more conducive to transit use within areas of the City designated by the City Council as residential target areas;
3. Promote economic investment and recovery and create family-wage jobs; and
4. Stimulate new construction or rehabilitation of existing vacant and underutilized buildings for multifamily housing in residential target areas to increase and improve housing opportunities.

B. Duration of Exemption.

The value of improvements qualifying under this chapter will be exempt from ad valorem property taxation for eight, twelve, or twenty successive years (depending on which affordable housing component as described in subsection E, F, or G below is chosen) beginning January 1 of the year immediately following the calendar year of issuance of the Final Certificate of Tax Exemption.

C. Limits on Exemption.

The exemption does not apply to the value of land or to the value of improvements not qualifying under this chapter, nor does the exemption apply to increases in assessed valuation of land and non-qualifying improvements. In the case of rehabilitation of existing buildings, the exemption does not include the value of improvements constructed prior to submission of the completed application required under this chapter.

D. Rehabilitation Provisions.

Property proposed to be rehabilitated must fail to comply with one or more standards of the applicable state or local building or housing codes on or after July 23, 1995.

E. Eight-year exemption Project Eligibility.

A proposed project must meet the following requirements for consideration for a property tax exemption:

1. Location.

The project must be located within a mixed-use center, as designated in Section 13.17.020. Potential projects to be sited within the boundaries of the University of Washington Tacoma “campus facilities master plan” within the Downtown Tacoma Mixed-Use Center will not be considered.

2. Size.

The project must include at least four units of multi-family housing within a residential structure(s) or as part of a mixed-use development. A minimum of four new units must be constructed or at least four additional multi-family units must be added to existing occupied multi-family housing. Existing multi-family housing that has been vacant for 12 months or more does not have to provide additional units so long as the project provides at least four units of new, converted, or rehabilitated multi-family housing.

3. Permanent Residential Occupancy.

At least 50 percent of the space designated for multi-family housing must be provided for permanent residential occupancy, as defined in Section 13.17.070.P.

4. Proposed Completion Date.

New construction multi-family housing and rehabilitation improvements must be scheduled to be completed within three years from the date of approval of the application.

5. Compliance With Guidelines and Standards.

The project must be designed to comply with the City’s comprehensive plan, building, housing, and zoning codes, and any other applicable regulations in effect at the time the application is approved. New construction must comply with the Uniform

Building Code. The project must also comply with any other standards and guidelines adopted by the City Council for the residential target area in which the project will be developed.

6. Vacancy Requirement.

Existing dwelling units proposed for rehabilitation must have one or more violations of the City's Minimum Building and Structures Code, TMC 2.01. If the property proposed to be rehabilitated is not vacant or in the case of applications for property to be developed as new construction which currently has residential rental structure on it, an applicant must provide each existing household a 120-day move notice as well as provide housing of comparable size, quality, and price which meets the Uniform Physical Condition Standards or a similar standard acceptable to the City. If any household being provided a 120-day move notice is qualified as a low-income household, the applicant will provide the household with moving expenses according to the current Department of Transportation Fixed Residential Moving Costs Schedule.

7. Until August 31, 2009, no applications for any multi-family style developments in the Tacoma Mall Mixed-use Center, as identified in TMC 13.17.020 and as outlined on the Generalized Land Use Plan and in the Comprehensive Plan legal descriptions, which are incorporated herein by reference and on file in the City Clerk's Office, will be accepted for this property tax exemption.

8. No applications for any multi-family style developments in Proctor or Point Ruston Mixed-use Centers, as identified in TMC 13.17.020 and as outlined on the Generalized Land Use Plan and in the Comprehensive Plan legal descriptions, which are incorporated herein by reference and on file in the City Clerk's Office, will be accepted for this property tax exemption.

F. Twelve-year exemption requirements.

A proposed project must meet the following requirements for consideration for a twelve-year property tax exemption:

1. All requirements set forth in subsection E; and
2. Must be located in a residential target area, as designated in Section 13.17.020, provided that the tax exemptions under this subsection shall not become available in the neighborhood commercial nodes until a comprehensive review and update of the design standards for projects which include residential development in those commercial areas is completed;
3. The applicant must commit to renting or selling at least twenty percent of the multifamily housing units as affordable housing units to low and moderate-income households whose income is no more than 70 percent of the Pierce County Area family median income, and the property must satisfy that commitment and any additional affordability and income eligibility conditions adopted by the City under this chapter. In the case of projects intended exclusively for owner occupancy, the minimum requirement of this subsection may be satisfied solely through housing affordable to moderate income households.
4. Projects in Neighborhood Commercial Nodes along Transit & Existing Mid-Scale Residential on Corridors, which are located on a corner, must include at least 30 percent of the first floor space as commercial space, built per commercial building code and subject to the design standards of the applicable zoning district.

G. Twenty-year exemption Project Eligibility.

A proposed project must meet the following requirements for consideration for a 20-year property tax exemption:

1. Applications accepted through December 31, 2031;
2. All requirements set forth in subsection E above; and
3. Must be located in a residential target area, as designated in Section 13.17.020.
4. Projects in Neighborhood Commercial Nodes along Transit & Existing Mid-Scale Residential on Corridors, which are located on a corner, must include at least 30 percent of the first floor space as commercial space, built per commercial building code and subject to the design standards of the applicable zoning district.
5. Provide 25 dwelling units or more per gross acre.
6. At least 25 percent of the units must be built by or sold to a qualified nonprofit or local government that will assure permanent affordable homeownership to households earning 70 percent Pierce County family median income or less.
 - a. In the case of projects intended exclusively for owner occupancy, households may earn up to 80 percent of the Pierce County family median income.
7. For purposes of this section, "permanently affordable homeownership" means homeownership that, in addition to meeting the definition of "affordable housing" in RCW 43.185A.010, is:
 - a. Sponsored by a nonprofit organization or governmental entity;
 - b. Subject to a ground lease or deed restriction that includes:

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- (1) A resale restriction designed to provide affordability for future low and moderate-income homebuyers;
- (2) A right of first refusal for the sponsor organization to purchase the home at resale; and
- (3) A requirement that the sponsor must approve any refinancing, including home equity lines of credit; and

c. Sponsored by a nonprofit organization or governmental entity and the sponsor organization:

- (1) Executes a new ground lease or deed restriction with a duration of at least 99 years at the initial sale and with each successive sale; and
- (2) Supports homeowners and enforces the ground lease or deed restriction.

H. Extension for projects receiving an initial eight-year or 12-year exemption.

Any project receiving an eight- or 12-year extension may apply for a subsequent 12-year extension in exchange for continued or increased income restrictions on affordable units; and

1. Application must be received within 18 months of expiration of current exemption.
2. At least 20 percent of the housing must be occupied by households earning no more than 70 percent of the Pierce County family median income.
3. Conversion from market rate to affordable units must comply with the procedures outlined in the City's policies and procedures.
4. Applicants must provide notice to tenants in rent-restricted units at the end of the tenth and eleventh years of the continued 12-year exemption that the exemption will expire and the landlord will provide relocation assistance.
5. Landlords must provide one month's rent as relocation assistance to a qualified tenant in their final month when affordability requirements no longer apply, even when the affordable rent period extends beyond the expiration of the tax exemption.
6. New extensions are not permitted on or after January 1, 2046.

I. Application Procedure.

A property owner who wishes to propose a project for a tax exemption shall complete the following procedures:

1. Submit an application to the City and pay the required application fee. The application fee to the City shall be \$1,000 for four units, plus \$100 per additional multi-family unit, up to a maximum total fee to the City of \$5,000. If the application shall result in a denial by the City, the City will retain that portion of the fee attributable to its own administrative costs and refund the balance to the applicant.
2. A complete application shall include:
 - a. A completed City of Tacoma application setting forth the grounds for the exemption;
 - b. Preliminary floor and site plans of the proposed project;
 - c. A statement acknowledging the potential tax liability when the project ceases to be eligible under this chapter;
 - d. For rehabilitation projects and for new development on property upon which an occupied residential rental structure previously stood, the applicant shall also submit an affidavit stating that each existing household was sent a 120-day move notice and that each household was provided housing of comparable size, quality, and price which meets the Uniform Physical Condition Standards or a similar standard acceptable to the City.
 - e. For any household being provided a 120-day move notice that qualifies as a low-income household, the applicant will also submit an affidavit stating that moving expenses have been or will be provided according to the current Department of Transportation Fixed Residential Moving Costs Schedule.
 - f. In addition, for rehabilitation projects, the applicant shall secure from the City verification of the property's noncompliance with the City's Minimum Building and Structures Code, TMC 2.01.
 - g. Verification by oath or affirmation of the information submitted.

J. Application Review and Issuance of Conditional Certificate.

The Director may certify as eligible an application which is determined to comply with the requirements of this chapter. A decision to approve or deny an application shall be made within 90 days of receipt of a complete application.

1. Approval.

If an application is approved, the applicant shall enter into a contract with the City, subject to approval by resolution of the City Council regarding the terms and conditions of the project. Such contract shall require the applicant to comply with the City's Nuisance Code, Chapter 8.30, for the property at issue. Upon Council approval of the contract, the Director shall issue a Conditional Certificate of Acceptance of Tax Exemption. The Conditional Certificate expires three years from the date of approval unless an extension is granted as provided in this chapter.

2. Denial.

The Director shall state in writing the reasons for denial and shall send notice to the applicant at the applicant's last known address within ten days of the denial. An applicant may appeal a denial to the City Council within 30 days of receipt of notice. On appeal, the Director's decision will be upheld unless the applicant can show that there is no substantial evidence on the record to support the Director's decision. The City Council's decision on appeal will be final.

K. Extension of Conditional Certificate.

The Conditional Certificate may be extended by the Director for a period not to exceed 24 consecutive months. The applicant must submit a written request stating the grounds for the extension, accompanied by a \$50.00 processing fee. An extension may be granted if the Director determines that:

1. The anticipated failure to complete construction or rehabilitation within the required time period is due to circumstances beyond the control of the owner;
2. The owner has been acting and could reasonably be expected to continue to act in good faith and with due diligence; and
3. All the conditions of the original contract between the applicant and the City will be satisfied upon completion of the project.

L. Application for Final Certificate.

Upon completion of the improvements agreed upon in the contract between the applicant and the City and upon issuance of a temporary or permanent certificate of occupancy, the applicant may request a Final Certificate of Tax Exemption. The applicant must file with the Community and Economic Development Department the following:

1. The total number and type of units produced.
2. The number, size, and type of units produced meeting affordable housing requirements.
3. The development cost of each unit produced.
4. The total monthly rent or total sale amount of each unit produced, affordable and market rent.
5. The annual income and household size of each renter household for each of the affordable units.
6. A statement that the work was completed within the required three-year period or any authorized extension.

Within 30 days of receipt of all materials required for a Final Certificate, the Director shall determine which specific improvements satisfy the requirements of this chapter.

M. Issuance of Final Certificate.

If the Director determines that the project has been completed in accordance with the contract between the applicant and the City and has been completed within the authorized time period, the City shall, within ten days, file a Final Certificate of Tax Exemption with the Pierce County Assessor.

1. Denial and Appeal. The Director shall notify the applicant in writing that a Final Certificate will not be filed if the Director determines that:

- a. The improvements were not completed within the authenticated time period;
- b. The improvements were not completed in accordance with the contract between the applicant and the City; or
- c. The owner's property is otherwise not qualified under this chapter.

2. Within 14 days of receipt of the Director's denial of a Final Certificate, the applicant may file an appeal with the City's Hearing Examiner, as provided in Section 1.23.070 of the Tacoma Municipal Code. The applicant may appeal the Hearing Examiner's decision in Pierce County Superior Court, if the appeal is filed within 30 days of receiving notice of that decision.

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N. Annual Compliance Review.

Annually, when requested by the Department of Community and Economic Development, for a period of eight, twelve, or twenty years, the property owner shall file a notarized declaration with the Director indicating the following:

1. The number, size, and type of each unit, market rate and affordable.
2. The total monthly rent each unit, affordable and market rent.
3. For projects receiving a 12 year exemption, the annual income and household size of each renter household for each of the affordable units.
4. A description of any subsequent improvements or changes to the property.

City staff shall also conduct on-site verification of the declaration. Failure to submit the annual declaration may result in the tax exemption being canceled.

O. Cancellation of Tax Exemption.

If the Director determines the owner is not complying with the terms of the contract, the tax exemption will be canceled. This cancellation may occur in conjunction with the annual review or at any other time when noncompliance has been determined. If the owner intends to convert the multi-family housing to another use, the owner must notify the Director and the Pierce County Assessor within 60 days of the change in use.

1. Effect of Cancellation.

If a tax exemption is canceled due to a change in use or other noncompliance, the Pierce County Assessor may impose an additional tax on the property, together with interest and penalty, and a priority lien may be placed on the land, pursuant to State legislative provisions.

2. Notice and Appeal.

Upon determining that a tax exemption is to be canceled, the Director shall notify the property owner by certified mail. The property owner may appeal the determination by filing a notice of appeal with the City Clerk within 30 days, specifying the factual and legal basis for the appeal. The Hearing Examiner will conduct a hearing at which all affected parties may be heard and all competent evidence received. The Hearing Examiner will affirm, modify, or repeal the decision to cancel the exemption based on the evidence received. An aggrieved party may appeal the Hearing Examiner's decision to the Pierce County Superior Court.

(Ord. 28798 Ex. A; passed Dec. 14, 2021; Ord. 28770 Ex. A; passed Nov. 9, 2021; Ord. 28284 Ex. A; passed Mar. 3, 2015; Ord. 27792; passed Apr. 7, 2009; Ord. 27751 Ex. A; passed Oct. 28, 2008; Ord. 27729 Ex. A; passed Jul. 8, 2008; Ord. 27725 Ex. A; passed Jun. 24, 2008; Ord. 27710 Ex. B; passed Apr. 29, 2008)

CHAPTER 6A.130
LOCAL SOLID WASTE CUSTOMER EXCISE TAX

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.130.010 Authority

The local solid waste excise tax imposed pursuant to this chapter is authorized pursuant to the laws of the state of Washington, including but not limited to, Article VII § 9 of the Washington Constitution, RCW 35.22.570, RCW 35.22.900, RCW 35A.11.020 and RCW 35A.82.020.

(Ord. 28851 Ex. A; passed Nov. 22, 2022)

6A.130.020 Definitions

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

“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” shall mean and refer to the excise privilege tax imposed pursuant to this chapter.

“Private disposal 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” shall mean all services provided by a solid waste collection business to customers in the City of Tacoma for the collection and disposal of solid waste.

“Public disposal facility” shall mean the City of Tacoma recovery and transfer center used for disposal of solid waste.

“Public solid waste collection” 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.

“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” 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” 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.

(Ord. 28878 Ex. A; passed Apr. 4, 2023; Ord. 28851 Ex. A; passed Nov. 22, 2022)

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

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, the availability of public solid waste collection, and private solid waste collection.

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, availability of public solid waste collection, and private solid waste collection.

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D. Collection and remittance of tax by City.

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

(Ord. 28878 Ex. A; passed Apr. 4, 2023; Ord. 28851 Ex. A; passed Nov. 22, 2022)

6A.130.040 Exemptions.

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

- A. Rates and fees charged for private and public solid waste collection when received by any agency, division, or branch of the federal government or to services rendered under a contract therewith,
- B. Rates and fees charged by the City to a county, city or town for public solid waste collection received under a solid waste services agreement,
- C. Rates and fees charged customers with a residence or place of business located outside of the corporate boundaries of City to collect and dispose of solid waste generated and collected outside of the corporate boundaries of the City.
- D. Rates and fees charged customers bringing solid waste to a private disposal facility or public disposal facility for solid waste disposal

(Ord. 28878 Ex. A; passed Apr. 4, 2023; Ord. 28851 Ex. A; passed Nov. 22, 2022)

SUBTITLE 6B
LICENSE CODE

Chapters:

6B.10	General License Provisions
6B.20	Annual Business License
6B.30	Adult Entertainment
6B.40	Alarm Devices
6B.50	<i>Repealed</i>
6B.60	Boilers – Engineer and Fireman Certificates
6B.70	Entertainment/Dancing – Liquor Served
6B.80	Entertainment/Dancing – No Liquor Served and Teenage Dance
6B.90	Fire Alarms and Fire Suppression Systems
6B.100	<i>Repealed</i>
6B.110	Garages, Fuel Stations and Marine Repair Facilities
6B.120	<i>Repealed</i>
6B.125	Hazardous Materials
6B.130	Home Occupations
6B.140	Transient Accommodations
6B.145	Live/Work and Work/Live
6B.150	Oil and Gas Delivery Vehicles
6B.160	Pawnbrokers, Secondhand Dealers, and Garage Sales
6B.165	Provisional Rental Property License
6B.170	Sales – Door-to-Door Soliciting
6B.175	Sales – Food Truck Vendors
6B.180	Sales – Sidewalk Vendors
6B.190	<i>Repealed</i>
6B.200	<i>Repealed</i>
6B.210	<i>Repealed</i>
6B.220	For-Hire Regulations
6B.230	Temporary Licenses – Multiple Vendor License

CHAPTER 6B.10
GENERAL LICENSE PROVISIONS

Sections:

- 6B.10.010 Subtitle designated as License Code.
- 6B.10.020 Application of chapter.
- 6B.10.030 License definitions.
- 6B.10.040 License required.
- 6B.10.045 Exemptions for preapproval.
- 6B.10.050 Separate licenses – When required.
- 6B.10.060 Application for license.
- 6B.10.070 Term of license.
- 6B.10.075 Director to make rules.
- 6B.10.077 Director authority to waive license requirements.
- 6B.10.080 Due date.
- 6B.10.090 Renewal of license – Late payment.
- 6B.10.095 Waiver of penalties.
- 6B.10.100 *Repealed.*
- 6B.10.105 Advertising unlicensed premises.
- 6B.10.110 Posting or carrying of license.
- 6B.10.115 Hours of operation – Massage.
- 6B.10.117 Unlicensed practice – Massage – Penalties.
- 6B.10.120 Service of notices.
- 6B.10.130 Failure to file.
- 6B.10.140 Denial or revocation – Appeal.
- 6B.10.145 Summary suspension – Appeal.
- 6B.10.150 *Repealed.*
- 6B.10.160 Refund of license fee.
- 6B.10.170 *Repealed.*
- 6B.10.180 Inspection.
- 6B.10.190 Investigations and background checks.
- 6B.10.195 Public work contracts – Payment of license fee before final payment for work.
- 6B.10.200 Death of licensee – Continuation of license.
- 6B.10.210 *Repealed.*
- 6B.10.220 Transfer of licenses.
- 6B.10.230 *Repealed.*
- 6B.10.240 *Repealed.*
- 6B.10.245 *Repealed.*
- 6B.10.250 Separate offenses.
- 6B.10.255 Charge-off of uncollectible fees.
- 6B.10.257 Closing agreement provisions.
- 6B.10.260 Violations – Penalties.
- 6B.10.262 Cancellation of civil penalties.
- 6B.10.265 Administrative reviews by the Director of Notice of Violation or Penalty – Appeal.
- 6B.10.268 Additional relief.
- 6B.10.270 Severability.

6B.10.010 Subtitle designated as License Code.

This subtitle shall constitute the License Code of the City, and may be cited as such.

(Ord. 27297 § 1; passed Nov. 23, 2004)

6B.10.020 Application of chapter.

The provisions of this chapter shall apply with respect to the fees imposed under this Subtitle 6B and under other titles, chapters, and sections in such manner and to such extent as indicated in each such subtitle, chapter, or section.

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(Ord. 27297 § 1; passed Nov. 23, 2004)

6B.10.030 License definitions

The following definitions apply to each section in this subtitle of the TMC:

“Annual business license” means a license for the privilege of doing business with the City or within the City as required by the provisions of Subtitle 6B of the TMC.

“Calendar year” means January 1 through December 31 of each year.

“Certificate of Complaint” is a document filed with the Pierce County Auditor, stating the property is in violation of Chapter 2.01 of the TMC

“Charitable organization” means any organization recognized as a nonprofit corporation under the provisions of Chapter 24.03 RCW and exempt from the Washington State business and occupation tax pursuant to RCW 82.04.3651.

“City” means the City of Tacoma and all its departments, including Tacoma Public Libraries and Tacoma Public Utilities. It does not include the Metropolitan Park District of Tacoma, Port of Tacoma, Tacoma School District, or Tacoma Housing Authority, which are separate municipal corporations.

“Department” means the Tax and License Division of the Finance Department of the City or any successor department.

“Director” means the Director of the Finance Department of the City or the Director’s designee, which shall be an employee of the Finance Department.

“Engaging in business” shall be as defined in TMC 6A.30.

“Gambling” means any activity included in the provisions of RCW 9.46.0237.

“Gross income” means the value proceeding or accruing by reason of the transaction of business engaged in and includes gross proceeds of sales, compensation for the rendition of services, gains realized from trading in stocks, bonds, or other evidence of indebtedness, interest, discount, rents, royalties, fees, commissions, dividends, and other emoluments, however designated, all without any deduction on account of the cost of tangible property sold, the cost of materials used, labor costs, interest, discount, delivery costs, taxes, or any other expense whatsoever paid or accrued without any deduction on account of losses.

“Gross receipts” has the same meaning as gross income.

“Home-based business” means a business, profession, occupation, or trade conducted for gain or support and located entirely within a residential building or a building accessory thereto, which use is accessory, incidental, and secondary to the use of the building for dwelling purposes and does not change the essential residential character or appearance of such building. The intent of this definition is to maintain consistency with home occupations as defined in Tacoma Municipal Code (“TMC”) 13.06.105, the City’s Zoning Code.

“In this City” or “within this City” includes all federal areas lying within the corporate city limits of the City.

“License” means any license required under the provisions of Subtitle 6B of the TMC.

“License certificate” means a non-transferable certificate issued by the Department required to be displayed at the place of business by all persons operating a business under the provisions of Title 6.

“License code” means Subtitle 6B of the TMC.

“License fee” means the amount charged by the City for the issuance of any license required under the provisions of Subtitle 6B. Regulatory license fees are intended solely to cover all costs of administering the required license.

“Licensee” means any person required to be licensed or applying to be licensed under Subtitle 6B.

“Liquor” shall have the same meaning as in RCW 66.04.010.

“Massage” or “Massage therapy” means a health care service involving the external manipulation or pressure of soft tissue for therapeutic purposes. Massage therapy includes techniques such as tapping, compressions, friction, reflexology, Swedish gymnastics or movements, gliding, kneading, shaking, and fascial or connective tissue stretching, with or without the aids of superficial heat, cold, water, lubricants, or salts. Massage therapy does not include diagnosis or attempts to adjust or manipulate any articulations of the body or spine or mobilization of these articulations by the use of a thrusting force, nor does it include genital manipulation.

“Massage business” means the operation of a business where massages are given.

“Peddling” means the same as door-to-door sales.

“Person” means any individual, receiver, administrator, executor, assignee, trustee in bankruptcy, trust, estate, firm, co-partnership, joint venture, club, company, joint stock company, business trust, municipal corporation, political subdivision of the state of Washington, corporation, limited liability company, association, society, or any group of individuals acting as a unit, whether mutual, cooperative, fraternal, nonprofit, or otherwise, and the United States or any instrumentality thereof.

“Public official” means any official designated by the City Manager, or designee, authorized to enforce this chapter, including, but not limited to, officials of the Police Department, Fire Department, Public Works Department, Finance Department, or the Tacoma-Pierce County Health Department charged with the enforcement of a particular portion of this chapter.

“Records” means the books of accounts and other business-related records of a licensee subject to the City’s Tax Code or License Code. Such records include ledgers; subsidiary ledgers; invoices; receipts; registration and incorporation documents; federal, state and local tax returns; and any other records necessary to establish the amounts due under the provisions of the TMC.

“Registration” or to “register” means an identification of real properties owned by a person, for which they use, or intend to use, as rental property.

“Successor” means any person to whom a licensee quitting, selling out, exchanging, or disposing of a business sells or otherwise conveys, directly or indirectly, in bulk and not in the ordinary course of business of the licensee’s business, any part of the materials, supplies, merchandise, inventory, fixtures, or equipment of the licensee. Any person obligated to fulfill the terms of a contract shall be deemed a successor to any contractor defaulting in the performance of any contract as to which such person is a surety or guarantor.

“Taxpayer” means any person subject to the provisions of Subtitle 6A, regardless of whether they owe or have previously paid taxes to the City.

“Vendor” means any person who exhibits goods or services for sale for the purpose of selling, bartering, trading, exchanging, or advertising such goods or services.

(Ord. 28928 § 3; passed Dec. 19, 2023 (ratified and reconfirmed by Ord. 28950; passed Jan. 16, 2024): Ord. 28594 Ex. A; passed Jul. 2, 2019: Ord. 28529 Ex. B; passed Sept. 25, 2018: Ord. 28401 Ex. A; passed Dec. 6, 2016: Ord. 28207 Ex. A; passed Mar. 18, 2014: Ord. 27588 Ex. A; passed Feb. 20, 2007: Ord. 27297 § 1; passed Nov. 23, 2004)

6B.10.040 License required.

A. No person shall maintain or operate any device, vehicle, or thing, or engage in any business, calling, profession, trade, occupation, or activity specified in this subtitle without first procuring a license therefor from the City and paying the fees prescribed herein, unless the City requirement for a license is preempted by state or federal law.

B. Persons applying for a city business license shall maintain all local, state, and federal licenses required for the operation of the business and shall remain in compliance with such licenses while the business remains in operation.

(Ord. 28401 Ex. A; passed Dec. 6, 2016: Ord. 27297 § 1; passed Nov. 23, 2004)

6B.10.045 Exemptions for preapproval.

Persons applying solely for licenses 6B.20 Annual Business License, 6B.40 Alarm Devices or 6B.130 Home-Occupations may operate based on the license application submitted for approval.

(Ord. 27588 Ex. A; passed Feb. 20, 2007)

6B.10.050 Separate licenses – When required.

A. A separate license shall be obtained for each branch, establishment, or separate location in which the business, calling, profession, trade, occupation, or activity licensed by this subtitle is carried on.

B. Each different business, calling, profession, trade, occupation, or activity carried on or device situated at any one location shall be described in detail on the application for business license.

C. Each license shall authorize the licensee to carry on, pursue, or conduct only that business, calling, profession, trade, occupation, or activity, or operate the device, vehicle, or thing described in such license, and only at the location or in the manner indicated therein, except as may be specifically provided in this chapter.

D. Any person renting or making available for rent to the public any dwelling unit is only required to obtain one license for all rental business activity conducted in the City, and 1) shall register each rental property with the City of Tacoma and include

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an agreement certifying that each dwelling unit on the rental property complies with RCW 59.18.060, as it exists or is hereinafter amended, and does not present conditions that endanger or impair the health and safety of the tenants, and 2) provide rental property information as determined by the Director including, but not limited to, rent amounts, property type and number of dwelling units on multi-unit properties.

E. Any person renting or making available for rent to the public any non-dwelling unit used for commercial purposes is only required to obtain one license for all rental business activity conducted in the City and shall provide a name and contact information of an agent located in Pierce County if the owner resides outside of the State of Washington.

(Ord. 28927 Ex. A; passed Dec. 19, 2023 (ratified and reconfirmed by Ord. 28949; passed Jan. 16, 2024): Ord. 28207 Ex. A; passed Mar. 18, 2014: Ord. 27297 § 1; passed Nov. 23, 2004)

6B.10.060 Application for license.

No license required hereunder shall be issued except upon application therefor made on forms prescribed by the City. Each application shall be accompanied by the license fee prescribed herein. The Director may require any license applicant to provide documentation as necessary to fully determine the status of ownership, control and finances of that business. Upon approval of the application, the license shall be issued by the City and delivered to the applicant.

(Ord. 28927 Ex. A; passed Dec. 19, 2023 (ratified and reconfirmed by Ord. 28949; passed Jan. 16, 2024): Ord. 28529 Ex. B; passed Sept. 25, 2018: Ord. 27297 § 1; passed Nov. 23, 2004)

6B.10.070 Term of license.

All licenses issued pursuant to the provisions of this subtitle, except as to those licenses for which a different term is herein specified, shall be effective as of the first day of the month of issuance regardless of the actual date of issue, and shall expire one year from the effective date thereof unless sooner revoked or suspended in a manner provided in this chapter.

(Ord. 28529 Ex. B; passed Sept. 25, 2018: Ord. 27297 § 1; passed Nov. 23, 2004)

6B.10.075 Director to make rules.

The Director shall have the power, from time to time, to adopt, publish, and enforce rules and regulations not inconsistent with this Subtitle 6B or with law for the purpose of carrying out the provisions of this subtitle. It shall be unlawful to violate or fail to comply with any such rule or regulation.

(Ord. 28207 Ex. A; passed Mar. 18, 2014)

6B.10.077 Director authority to waive license requirements.

When there exists a recognized economic recession or a state of emergency or disaster is declared under Tacoma Municipal Code 1.10 or RCW 43.06.010(12), the Director may waive or extend a license requirement, as the Director deems necessary to mitigate the harm to the public health, safety, and welfare.

(Ord. 28674 Ex. A; passed Jun. 9, 2020)

6B.10.080 Due date.

Except as otherwise provided in this subtitle, any license fee shall be due on or before the last day of the next month following expiration of the current license. If the due date is a Saturday, Sunday, or City or federal legal holiday, then the due date shall be the next succeeding day that is neither a Saturday, Sunday, or City or federal legal holiday.

(Ord. 27297 § 1; passed Nov. 23, 2004)

6B.10.090 Renewal of license – Late payment.

A. All licenses issued subsequent to the initial license period shall be deemed renewal licenses if there has been no discontinuance of the licensee's operations or activities. No license may be issued as herein provided unless the licensee has paid in full all license fees and taxes due to the City.

B. Any licensee who shall fail to make payment on or prior to the due date of said license shall be subject to a penalty of 20 percent of the license fee.

C. Remittance that is transmitted to the City by United States mail shall be deemed filed or received on the date shown by the cancellation mark stamped by the Post Office upon the envelope containing it. The Director may allow electronic filing or

telephonic filing of licenses or remittances from any licensee. Remittance which is transmitted to the City electronically or telephonically shall be deemed filed or received on the date submitted.

(Ord. 28927 Ex. A; passed Dec. 19, 2023 (ratified and reconfirmed by Ord. 28949; passed Jan. 16, 2024); Ord. 28529 Ex. B; passed Sept. 25, 2018; Ord. 27297 § 1; passed Nov. 23, 2004)

6B.10.095 Waiver of penalties.

A. The Director may waive any penalties imposed under Section 6B.10.090 if a person:

1. Shows that the person’s failure to timely pay the license fee was due to reasonable cause and not willful neglect. Willful neglect is presumed unless the person shows that they exercised ordinary business care and prudence in making arrangements to pay the license fee but was nevertheless, due to circumstances beyond the person’s control, unable to pay by the due date.
2. Submits a request for waiver of penalties in writing; and
3. Includes in the request competent proof of all pertinent facts supporting a reasonable cause determination. In all cases, the burden of proving the facts rests upon the person.

B. The Director may waive the penalties in Sections 6B.10.090 if a person:

1. Was not currently licensed;
2. Was unaware of the person’s responsibility to file and pay license fees; and
3. Paid and filed all past due business license fees and tax returns within 30 days after being notified by the Department, or entered into a payment agreement approved by the Director and the past due license fees and tax returns are paid within the terms outlined in the agreement.

C. The Director may waive the penalties in Section 6B.10.090 when a person has filed and paid on time all license fees required for the two calendar years prior to the year in which the license was filed late, even if the reason for late filing does not meet the criteria of Sections 6B.10.095.A or 6B.10.095.B.

(Ord. 28538 Ex. B; passed Nov. 6, 2018; Ord. 28207 Ex. A; passed Mar. 18, 2014)

6B.10.100 Repealed by Ord. 28529. Method of payment.

(Repealed by Ord. 28529 Ex. B; passed Sept. 25, 2018; Ord. 28207 Ex. A; passed Mar. 18, 2014; Ord. 27297 § 1; passed Nov. 23, 2004)

6B.10.105 Advertising unlicensed premises.

No person shall place on a building or property within the city limits of Tacoma any advertisement about conducting a specific business activity within the building or on the property unless the person conducting the activity has a valid license pursuant to local, state, or federal law requirements. Advertising includes, but is not limited to, any sign, placard, poster, banner, card, or other advertising matter placed, erected, displayed, or maintained on the outside or in close proximity to any building or place, or in the inside in such a manner as it may be seen from the outside thereof.

(Ord. 28529 Ex. B; passed Sept. 25, 2018; Ord. 28401 Ex. A; passed Dec. 6, 2016)

6B.10.110 Posting or carrying of license.

Unless otherwise provided in the specific provisions of this subtitle, all licenses issued pursuant to the provisions of this subtitle shall be posted on the device, vehicle, or thing licensed, or at the place where the licensed business, calling, profession, trade, occupation, or activity is carried on; however, that when the licensee’s business requires travel from place to place or from house to house, then such license must be carried on the person of such licensee while actually engaged in the licensed occupation, business, or trade.

(Ord. 28207 Ex. A; passed Mar. 18, 2014; Ord. 27297 § 1; passed Nov. 23, 2004)

6B.10.115 Hours of operation – Massage.

All massage business locations or offices that offer massage therapy services, as defined by state law, shall not be open between 10:00 p.m. and 6:00 a.m. daily, provided that if a licensed massage business is physically located wholly within the premises of a larger business or location, including, but not limited to, such facilities as a salon, spa, hotel, or health care

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provider, then only the area where the massage business is conducted shall be closed to customers between 10:00 p.m. and 6:00 a.m.

(Ord. 28401 Ex. A; passed Dec. 6, 2016)

6B.10.117 Unlicensed practice – Massage – Penalties.

The following penalties may be imposed upon an owner of a massage business where the unlicensed practice of massage therapy has been committed:

A. Any person who with knowledge or criminal negligence allows or permits the unlicensed practice of massage therapy to be committed within his/her massage business by another per RCW 18.108.035 is guilty of a misdemeanor for a single violation.

Each subsequent violation, whether alleged in the same or in subsequent prosecutions, is a gross misdemeanor punishable according to chapter 9A.20 RCW.

B. Unlicensed practice of massage therapy pursuant to RCW 18.130.190(7)(a), constitutes a gross misdemeanor for a single violation.

Each subsequent violation, whether alleged in the same or in subsequent prosecutions, is a class C felony punishable according to chapter 9A.20 RCW.

(Ord. 28401 Ex. A; passed Dec. 6, 2016)

6B.10.120 Service of notices.

Any notice required by this chapter to be served to any licensee shall be served by mailing or emailing to any address of the licensee as shown by the records of the Director, or shall be served by hand delivery. Failure of the licensee to receive such notice shall not release the licensee from any fee or any penalties thereon, nor shall such failure operate to extend any time limit set by the provisions of this chapter. It is the responsibility of the licensee to inform the Director in writing about a change in a licensee's address.

(Ord. 28529 Ex. B; passed Sept. 25, 2018; Ord. 28207 Ex. A; passed Mar. 18, 2014; Ord. 27297 § 1; passed Nov. 23, 2004)

6B.10.130 Failure to file.

If any licensee fails, neglects, or refuses to file a license application or renewal as and when required under this subtitle, the Director is authorized to determine the amount of fee payable, together with any penalty assessed under the provisions of this chapter, and notify such licensee of the amount so determined, which amount shall become immediately due and payable.

(Ord. 28529 Ex. B; passed Sept. 25, 2018; Ord. 28207 Ex. A; passed Mar. 18, 2014; Ord. 27297 § 1; passed Nov. 23, 2004)

6B.10.140 Denial or revocation – Appeal.

A. Reasons for denial or revocation.

The Director may deny an application for, or revoke any license issued under, the provisions of Title 6 based on one or more of the following grounds:

1. The license application contained fraudulent or false representation of fact, including, but not limited to, the existence of owners who were not identified on the application.
2. The licensee has failed to comply with any provisions of this title.
3. The licensee has failed to comply with any provisions of the TMC related to the operation of the business.
4. The licensee is in default of any payment of any license fee or tax under Title 6.
5. The licensee or employee has been convicted of a crime involving the business.
6. The licensee is a minor under 18 years of age.
7. The licensee's regulatory license has been revoked.
8. The licensee is not qualified under any specific provision of this subtitle for a particular license for which application is made.

9. The Director has reasonable grounds to believe the licensee to be dishonest, desires such license to practice some illegal act or some act injurious to the public health or safety, or the continued conduct of the business for which the license was issued will result in a danger to the public health, safety, or welfare.

10. The licensee, or the licensee's agents or employees, has committed a crime or other violation of law which bears a relationship to the conduct of the business under the license issued pursuant to this subtitle. The Director may consider any relevant violation of law regardless of whether the same act was charged as a civil infraction or crime or resulted in a finding of committed or conviction or if it is deferred or subject to pretrial diversion. If a licensee appeals such a suspension, revocation, or denial of a license under this subsection, the violation must be proved by a preponderance of the evidence; provided, however, that a finding of not committed on a civil infraction or a verdict of not guilty on a criminal charge precludes use of that act as a basis for a violation under this chapter.

11. The licensee, or the licensee's agents or employees, has in the conduct of the business violated, or the Director reasonably concludes the licensee will not comply with, any local, state, or federal law requirements relating to public health or safety. The Director may consider any relevant matter, including illegal activity associated with the licensee's operation of a current business or previously operated business, or the conduct of the licensee's patrons or employees, inside or outside a current or previously operated business, including tolerance of a public nuisance, for which the licensee can reasonably control or prevent.

12. The conduct of the business has resulted in the creation of a public nuisance as defined in the TMC or in state law.

13. The licensee or the property owner where the business is located is subject to a Chronic Nuisance action under TMC 8.30A.

14. The applicant or licensee has had a license revoked, denied, or suspended three times pursuant to Subtitle 6B or by any other administrative authority.

B. Application for new license after denial, revocation, or suspension.

If the City denies, revokes or suspends a license, the licensee or person in control of the business may not apply for an annual business license within 12 months after the denial, revocation, or suspension unless it was due to:

1. the applicant being a minor,
2. a violation of a regulatory license in Subtitle 6B, and the violation has since been remedied,
3. nonpayment of taxes or license fees pursuant to Title 6 that have since been paid, or
4. not having a required local, state, or federal license, but which has since been obtained.

C. A licensee may not circumvent the provisions of this chapter by applying for a license in the name of a spouse, relative, or other person, or by using shell business entities. The Director may require any license applicant to provide documentation as necessary to fully determine the status of ownership, control, and finances of that business.

D. If a license is revoked or suspended due to the licensee, or the licensee's agents or employees, committing a violation of Chapter 8.190 TMC – Drug Crimes, in relationship to the conduct of the business under the license issued pursuant to this subtitle, the following procedures will be followed.

1. For a first violation of Chapter 8.190 TMC, the license of the owner shall be suspended for 30 days. During this 30-day period, the owner shall cease all activity related to that license. At the end of the 30-day period, the license may be reinstated, provided that the licensee refrains from violating Chapter 8.190 TMC or other provisions of law and complies with all other legal requirements. The 30-day period shall run from the date of suspension unless a timely appeal is filed. In the event a timely appeal is filed but ultimately denied, the 30-day period shall begin to run the day after all appellate remedies have been exhausted.

2. If a licensee engages in activity during any period of suspension or subsequently violates TMC 8.190 at any time after a first violation, the license shall be revoked for a period of one year. The one-year period shall run from the date of revocation unless a timely appeal is filed. In the event a timely appeal is filed but ultimately denied, the one-year period shall begin to run the day after all appellate remedies have been exhausted. The licensee shall not be eligible for any license from the City of Tacoma during this period. At the end of the one-year period, the licensee may apply for a new license, provided that the licensee complies with all requirements for such a license.

3. Second revocation of license. If a license is revoked for a second time due to a violation of Chapter 8.190 TMC, the licensee shall never be eligible for any license to conduct or manage any business or activity in the City of Tacoma.

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E. Notice.

1. The Director shall notify such licensee in writing by first-class mail or hand delivery of the denial or revocation of the license and the grounds therefor.
2. Denial of a license application under this subsection shall take effect immediately upon the mailing or hand delivery of the denial notice, as if no license was issued.
3. Revocation of a license issued shall not take effect until ten days after the mailing or hand delivery of the revocation notice and, if appeal is taken as outlined, the revocation shall be stayed pending final action by the Hearing Examiner. A licensee shall surrender all licenses issued by the City on the effective date of such revocation.

F. Conditional License.

The Director has the discretion to issue a conditional license after a license has been revoked or denied, if the Director reasonably concludes the licensee is likely able to operate the business in compliance with local and state laws, and if the licensee agrees to comply with conditions imposed by the City.

1. The conditions imposed must be directed at remedying the violations in this subsection or taking proactive measures to prevent the violations from occurring in the future.
2. The term of the conditional license will start on the date of the Conditional License through December 31st of the same year.
3. Prior to December 31st, the Conditional License will be reviewed and may be extended into the following calendar year if the Director determines the conditions of the license need to continue to protect public health, safety or welfare.
4. The licensee may appeal the conditions as provided in subsection G below. If the licensee fails to comply with the imposed conditions, the Director may revoke the license.

G. Appeal.

Any licensee may, within ten days from the date that the denial, revocation, or conditional license notice was delivered to the licensee, appeal such notice by filing a written notice of appeal setting forth the grounds of the appeal with the City Clerk. The hearing shall be conducted in accordance with the procedures for hearings as set forth in TMC 1.23. The Hearing Examiner shall set a date for hearing said appeal and notify the licensee by mail of the time and place of the hearing. After the hearing, the Hearing Examiner shall, after appropriate findings of fact and conclusions of law, affirm, modify, or overrule the denial, revocation, or conditional license, or reinstate the license, and may impose any conditions upon the continuance of the license.

The decision of the Hearing Examiner shall be final. The licensee or the Director may seek review of the decision by the Superior Court of Washington in and for Pierce County within 21 days from the date of the decision. If review is sought as herein prescribed, a revocation shall be stayed pending final action by the Superior Court.

(Ord. 28927 Ex. A; passed Dec. 19, 2023 (ratified and reconfirmed by Ord. 28949; passed Jan. 16, 2024): Repealed and replaced by Ord. 28529 Ex. B; passed Sept. 25, 2018: Ord. 28401 Ex. A; passed Dec. 6, 2016: Ord. 28207 Ex. A; passed Mar. 18, 2014: Ord. 28007 Ex. A; passed Jul. 26, 2011: Ord. 27588 Ex. A; passed Feb. 20, 2007: Ord. 27297 § 1; passed Nov. 23, 2004)

6B.10.145 Summary suspension – Appeal.

A. The Director or public official in charge is authorized to immediately stop hazardous conditions that are in violation of the TMC, up to and including closing the business operation. At the order of the public official, occupants shall be required to immediately vacate the building and cease all activity at the site. Such order and demand may be oral or written. Failure to comply with the orders of the City of Tacoma official is a misdemeanor.

B. Such hazardous conditions include but may not be limited to:

1. Conditions that exist that are deemed hazardous to life or property.
2. The owner or owner's employee or agent has knowingly permitted a violation:
 - a. of the Uniform Controlled Substances Act;
 - b. of any law against gambling;
 - c. of any law against sales or distribution of firearms and dangerous weapons; or
 - d. of any law against prostitution within the business.

3. Unlicensed operations or unlawful occupancy.

C. Conditional License.

The Director has the discretion to issue a conditional license after a license has been summarily suspended, if the Director reasonably concludes the licensee is likely able to operate the business in compliance with local and state laws and if the licensee agrees to comply with conditions imposed by the City.

1. The conditions imposed must be directed at remedying the violations in this subsection or taking proactive measures to prevent the violations in this subsection from occurring in the future.
2. The term of the conditional license will start on the date of the Conditional License through December 31st of the same year.
3. Prior to December 31st, the Conditional License will be reviewed and may be extended into the following calendar year.
4. The licensee may, within ten days from the date of the Conditional License, appeal the conditions to the Hearing Examiner as provided in subsection E below. If the licensee fails to comply with the imposed conditions, the Director may revoke the license.

D. Hearing Notice.

At the time the Director or public official notifies the licensee of the summary suspension, either by mail, email, hand delivery, or by posting the notice of summary suspension in a prominent location on the premises, the Director shall also schedule a hearing to be held within three business days from the date of the notice of summary suspension. Where an oral summary suspension is ordered by a public official, the Director shall schedule a hearing to be held within three business days from the date of the summary suspension and the licensee will be notified of the summary suspension and hearing by mail, facsimile, email, personal service, or hand delivery. Such notices shall state the time and place of the hearing.

E. Appeal.

The decision of the Director shall be final. The licensee may, within ten days from the date of the Director's decision, appeal such suspension by filing a written notice of appeal setting forth the grounds of the appeal with the City Clerk. The hearing shall be conducted in accordance with the procedures for hearings as set forth in TMC 1.23. The Hearing Examiner shall set a date for hearing said appeal and notify the licensee by mail of the time and place of the hearing. After the hearing thereon, the Hearing Examiner shall, after appropriate findings of fact and conclusions of law, affirm, modify, or overrule the summary suspension and reinstate the license, and may impose any terms upon the continuance of the license.

The decision of the Hearing Examiner shall be final. The licensee and/or the Director may seek review of the decision by the Superior Court of Washington in and for Pierce County within 21 days from the date of the Hearing Examiner's decision.

F. If a licensee engages in activity during any period of suspension or subsequently violates the TMC that creates a hazardous condition, the license shall be suspended as outlined in this section and revoked for a period of one year. The one-year period shall run from the date of suspension unless a timely appeal is filed as outlined in TMC 6B.10.140.G. In the event a timely appeal is filed but ultimately denied, the one-year period shall begin to run the day after all appellate remedies have been exhausted. The licensee shall not be eligible for any license from the City of Tacoma during this period. At the end of the one-year period, the licensee may apply for a new license, provided that the licensee complies with all requirements for such a license.

(Ord. 28927 Ex. A; passed Dec. 19, 2023 (ratified and reconfirmed by Ord. 28949; passed Jan. 16, 2024): Repealed and replaced by Ord. 28529 Ex. B; passed Sept. 25, 2018: Ord. 28207 Ex. A; passed Mar. 18, 2014: Ord. 28007 Ex. A; passed Jul. 26, 2011: Ord. 27588 Ex. A; passed Feb. 20, 2007)

6B.10.150 Repealed by Ordinance 28529. Statute of limitations – Unlicensed licensees.

(Repealed by Ord. 28529 Ex. B; passed Sept. 25, 2018: Ord. 28207 Ex. A; passed Mar. 18, 2014: Ord. 27297 § 1; passed Nov. 23, 2004)

6B.10.160 Refund of license fee.

A. Revocation.

Upon revocation, suspension, or denial of any license as provided in this chapter, no portion of the license fee shall be returned to the licensee.

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B. License application withdrawn.

Upon licensee request to withdraw their initial application, the fee paid shall be returned to the applicant by the City, together with notice that the application has been withdrawn; provided that no refund shall be made where the applicant has engaged in the business activity for which the license was intended, or where inspection has been performed by any City department to review said license application.

C. Overpayment.

If, upon request by a licensee for a refund, and if it is determined by the Director that a fee has been paid in excess of that properly due, the excess amount paid shall be credited to the licensee's account or shall be refunded to the licensee; however, no refund or credit shall be allowed for any payment made to the Director more than four years before the date of such request.

D. License fees paid according to Section 6B.20.020.C shall not be credited or refunded due to a business's actual gross income.

(Ord. 28538 Ex. B; passed Nov. 6, 2018: Ord. 28207 Ex. A; passed Mar. 18, 2014: Ord. 27588 Ex. A; passed Feb. 20, 2007: Ord. 27297 § 1; passed Nov. 23, 2004)

6B.10.170 Repealed by Ordinance 25829. Grounds for disqualification of licensees.

(Repealed by Ord. 28529 Ex. B; passed Sept. 25, 2018: Ord. 28401 Ex. A; passed Dec. 6, 2016: Ord. 28007 Ex. A; passed Jul. 26, 2011: Ord. 27297 § 1; passed Nov. 23, 2004)

6B.10.180 Inspection.

All licensees shall be open to inspection, including records required to be maintained pursuant to this subtitle, by the Director, during licensee's normal business hours and, in any event, from 8:00 a.m. to 5:00 p.m., Monday through Friday. The licensee, business owner, manager, or other responsible party shall allow entry by City of Tacoma officials for the purposes of ensuring for public safety or inspecting for compliance of Title 6 at any time the facility is open. Denial of entry is cause for summary suspension of the license.

(Ord. 28529 Ex. B; passed Sept. 25, 2018: Ord. 28401 Ex. A; passed Dec. 6, 2016: Ord. 27588 Ex. A; passed Feb. 20, 2007: Ord. 27297 § 1; passed Nov. 23, 2004)

6B.10.190 Investigations and background checks.

A. All persons submitting application for a license shall be investigated by such departments or officers of the City as the Director may determine.

B. All persons submitting application for a license in TMC 6B.20 (Annual Business License), 6B.30 (Adult Entertainment), 6B.70 (Entertainment/Dancing - Alcohol Served), 6B.80 (Entertainment/Dancing - No Alcohol Served and Teenage Dance), 6B.90 (Fire Alarms and Fire Suppression Systems), 6B.110 (Garages, Fuel Stations, and Marine Repair Facilities), 6B.125 (Hazardous Materials), 6B.140 (Transient Accommodations), 6B.145 (Live/Work and Work/Live), 6B.150 (Oil and Gas Delivery Vehicles), 6B.160 (Pawnbrokers, Secondhand Dealers and Garage Sales), 6B.170 (Sales - Door to Door Soliciting), 6B.175 (Sales - Food Truck Vendors), 6B.180 (Sales - Sidewalk Vendors), 6B.220 (For-Hire Regulations), and 6B.230 (Temporary Event - Multiple Vendor License) may be subject to a criminal background check by the Washington State Patrol and/or Federal Bureau of Investigation pursuant to RCW 35.21.920.

C. Upon receipt of the fingerprints and the appropriate fees, the Washington State Patrol will compare the subject's fingerprints against its criminal database and submit the fingerprints to the Federal Bureau of Investigation for a comparison with nationwide records. The results of the Washington State Patrol and Federal Bureau of Investigation's check will be returned to the Director or the Director's designee. The Director's designee shall be an employee of the Finance Department.

D. Upon review of the criminal background check, the Director will determine whether the record subject meets the requirements for license denial as outlined in this subtitle.

E. A record subject may request and receive a copy of the record subject's criminal history record information from the Director. Should the record subject seek to amend or correct the record, the record subject must contact the Washington State Patrol for a Washington State record or the Federal Bureau of Investigation for records from other jurisdictions maintained in its file.

(Ord. 28928 § 4; passed Dec. 19, 2023 (ratified and reconfirmed by Ord. 28950; passed Jan. 16, 2024): Ord. 28529 Ex. B; passed Sept. 25, 2018: Ord. 28007 Ex. A; passed Jul. 26, 2011: Ord. 27297 § 1; passed Nov. 23, 2004)

6B.10.195 Public work contracts – Payment of license fee before final payment for work.

The Director may, before issuing any final payment to any person performing any public work contract for the City, require such person to pay in full all license fees and penalty due under this subtitle from such person on account of such contract or otherwise, and may require such taxpayer to file with the Director a verified list of all subcontractors supplying labor and/or materials to the person in connection with said public work.

(Ord. 28529 Ex. B; passed Sept. 25, 2018)

6B.10.200 Death of licensee – Continuation of license.

In case of the death of any licensee before the expiration of their license, the licensee’s administrator or executor, duly appointed as such by order of court, may continue to act under said license for the unexpired term thereof upon filing with the City proof of such appointment.

(Ord. 28593 Ex. A; passed Jul. 2, 2019; Ord. 27297 § 1; passed Nov. 23, 2004)

6B.10.210 Repealed by Ordinance 28529. Notice of right to suspend or revoke.

(Repealed by Ord. 28529 Ex. B; passed Sept. 25, 2018; Ord. 27297 § 1; passed Nov. 23, 2004)

6B.10.220 Transfer of licenses.

A. A license may only be transferred when any of the following conditions exist:

1. Where a person consists of a partnership and there occurs a change in the membership thereof;
2. Where a sole proprietor incorporates or forms a limited liability company; or
3. Where a corporation dissolves and former shareholders succeed to its interest and the beneficial owners originally procuring the license shall retain not less than a 50 percent interest in said successor entity.

B. The prospective transferee shall pay a transfer fee of \$50 and shall be subject to all terms, conditions, and requirements of the original application.

C. When a license is transferred and issued to the new licensee, the term of such license shall be only for the unexpired term of the original license, and thereafter a new or renewal application shall be required by the new licensee.

(Ord. 28529 Ex. B; passed Sept. 25, 2018; Ord. 27297 § 1; passed Nov. 23, 2004)

6B.10.230 Repealed by Ordinance 28529. Licenses subject to specific controls.

(Repealed by Ord. 28529 Ex. B; passed Sept. 25, 2018; Ord. 27297 § 1; passed Nov. 23, 2004)

6B.10.240 Repealed by Ordinance 28529. Engaging in activity without license – Penalty.

(Repealed by Ord. 28529 Ex. B; passed Sept. 25, 2018; Ord. 27588 Ex. A; passed Feb. 20, 2007; Ord. 27297 § 1; passed Nov. 23, 2004)

6B.10.245 Repealed by Ordinance 28529. License constitutes debt.

(Repealed by Ord. 28529 Ex. B; passed Sept. 25, 2018; Ord. 28207 Ex. A; passed Mar. 18, 2014)

6B.10.250 Separate offenses.

Each day that a person shall operate any device, vehicle, or thing, or engage in any business, calling, profession, trade, occupation, or activity licensed herein without having procured a valid existing license as provided for by this subtitle shall constitute a separate offense.

(Ord. 28529 Ex. B; passed Sept. 25, 2018; Ord. 27297 § 1; passed Nov. 23, 2004)

6B.10.255 Charge-off of uncollectible fees.

The Director may charge off, in accordance with TMC 1.06.226, any license fee or penalty that is owed by a licensee or licensee, if the Director reasonably ascertains that the cost of collecting such amounts would be greater than the total amount that is owed or likely to be collected from the licensee.

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(Ord. 28207 Ex. A; passed Mar. 18, 2014)

6B.10.257 Closing agreement provisions.

The Director may enter into an agreement, in writing, with any person relating to the liability of such person with respect to any license fee or penalties imposed by any of the chapters within Subtitle 6 and administered by this chapter for any license period(s). Upon approval of such agreement, evidenced by execution thereof by the Director and the person so agreeing, the agreement shall be final and conclusive as to the liability or immunity covered thereby, and, except upon a showing of fraud or malfeasance, or misrepresentation of a material fact:

A. The case shall not be reopened as to the matters agreed upon, or the agreement modified, by the Director or the licensee, and

B. In any suit, action, or proceeding, such agreement, or any determination, assessment, collection, payment, abatement, refund, or credit made in accordance therewith, shall not be annulled, modified, set aside, or disregarded.

(Ord. 28207 Ex. A; passed Mar. 18, 2014)

6B.10.260 Violations – Penalties.

A. Unless another criminal penalty has been prescribed for a violation of a specific provision of this chapter, violation of any of the provisions of Subtitle 6B is a misdemeanor. Any person violating or failing to comply with any of the provisions of this subtitle or any lawful rule or regulation adopted by the Director pursuant thereto, upon conviction thereof, may be punished by a fine in any sum not to exceed \$1,000, or by imprisonment for a term not exceeding 90 days, or by both such fine and imprisonment.

B. Notice of Violation.

The Director may issue a Notice of Violation to the person responsible for a violation of this subtitle.

1. The notice shall state:

a. the address of the site;

b. a description of the violations(s) which is (are) to be corrected and a reference to the provisions of the Tacoma Municipal Code which have been violated;

c. a description of the action required to correct the violation;

d. that the violation needs to be corrected within 10 calendar days, except that if the Director determines the violation needs to be corrected sooner to maintain public health, safety or welfare, a shorter time period may be provided;

e. the penalties that may be imposed in the event that the condition is not corrected within the timeframe indicated on the Notice of Violation;

f. the name, address and telephone number of the division and person issuing the Notice of Violation; and

g. that the person concerned has the right to request an Administrative Review under Section 6B.10.265, and the main details of those rights.

C. Any person violating or failing to comply with any of the provisions of this subtitle, or any lawful rule or regulation adopted by the Director pursuant thereto, may also be subject to a civil penalty as described below for each day during which the business is carried on in violation of this subtitle. Civil penalties may continue to accumulate each day until the person comes into compliance with the provisions of this subtitle.

D. Civil Penalty.

Penalties for violations of this chapter may be assessed in the amount of \$250.

1. The City shall give notice of the penalty.

2. The notice shall state:

a. that the City has imposed a penalty against the person concerned;

b. the amount of the penalty;

c. the code violation for which the City considers gave it the power to impose the penalty;

d. any other facts which the City considers justify the imposition of a penalty and the amount or amounts of the penalty;

e. that the person concerned has the right to request an Administrative Review under Section 6B.10.265, and the main details of those rights.

f. that penalties may accumulate each day until the person comes into compliance with the provisions of this subtitle.

E. A Notice under this section shall be given by mail, email, or hand delivery to the person whom the Notice of Violation or Penalty was imposed.

F. The City of Tacoma may place a utility restraint on the property.

G. Penalties provided in this subtitle may be in addition to all other penalties provided by law.

(Ord. 28927 Ex. A; passed Dec. 19, 2023 (ratified and reconfirmed by Ord. 28949; passed Jan. 16, 2024); Ord. 28529 Ex. B; passed Sept. 25, 2018; Ord. 28007 Ex. A; passed Jul. 26, 2011; Ord. 27938 Ex. A; passed Nov. 2, 2010; Ord. 27588 Ex. A; passed Feb. 20, 2007; Ord. 27406 § 3; passed Aug. 30, 2005; Ord. 27297 § 1; passed Nov. 23, 2004)

6B.10.262 Cancellation of civil penalties.

The Director may cancel any civil penalties imposed under Section 6B.10.260 if the person comes into compliance within five business days of the notice or shows that its failure to comply was due to reasonable cause and not willful neglect. Willful neglect is presumed unless the person shows that it exercised ordinary business care and prudence in making arrangements to comply but was nevertheless, due to circumstances beyond the person's control, unable to comply. The Director has no authority to cancel any other penalties or to cancel penalties for any other reason other than specified in this chapter.

(Ord. 28529 Ex. B; passed Sept. 25, 2018; Ord. 27938 Ex. A; passed Nov. 2, 2010; Ord. 27588 Ex. A; passed Feb. 20, 2007)

6B.10.265 Administrative reviews by the Director of Notice of Violation or Penalty – Appeal.

A. General.

A person, to whom a Notice of Violation or Penalty is issued, may request an administrative review of the Notice of Violation or Penalty.

B. How to request administrative review.

A person may request an administrative review of the Notice of Violation or Penalty by filing a written request with the Director listed as the contact, within ten calendar days from the date of the Notice. The request shall state, in writing, the reasons the Director should review the Notice. Failure to state the basis for the review in writing shall be cause for dismissal of the review. Upon receipt of the request for administrative review, the Director shall review the information provided.

C. Decision of Director.

After considering all the information provided, the Director shall determine whether a violation has occurred and shall affirm, vacate, suspend, or modify the Notice or the amount of any monetary penalty assessed. The Director's decision shall be delivered in writing to the appellant by first-class mail.

D. Appeals to the Hearing Examiner of Director's decision.

Appeal of the Director's decision shall be made within 10 calendar days after the date of the Director's decision by filing a written notice of appeal, clearly stating the grounds that the appeal is based on, with the City Clerk, and the City Clerk shall set a date for the hearing of such appeal before the Hearing Examiner of the City, which appeal shall be governed by TMC 1.23, and shall notify the appellant by mail, of the time and place of hearing.

(Ord. 28927 Ex. A; passed Dec. 19, 2023 (ratified and reconfirmed by Ord. 28949; passed Jan. 16, 2024); Ord. 28207 Ex. A; passed Mar. 18, 2014; Ord. 27874 Ex. A; passed Feb. 23, 2010; Ord. 27588 Ex. A; passed Feb. 20, 2007)

6B.10.268 Additional relief.

The director may seek any legal or equitable relief available at any time to mitigate any acts or practices that violate the provisions in subtitle 6B or abate any condition that constitutes a violation of subtitle 6B.

(Ord. 27588 Ex. A; passed Feb. 20, 2007)

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6B.10.270 Severability.

If any provision of this Subtitle 6B or its application to any person or circumstance is held invalid, the remainder of the subtitle or the application of the provision to other persons or circumstances shall not be affected.

(Ord. 27297 § 1; passed Nov. 23, 2004)

**CHAPTER 6B.20
ANNUAL BUSINESS LICENSE**

Sections:

- 6B.20.010 License required.
- 6B.20.020 License fee.
- 6B.20.030 Exemptions.
- 6B.20.040 Term of license – Due date – Late payment.
- 6B.20.050 License required to be posted at each business location.
- 6B.20.060 Statute of limitations – Unlicensed licensees.

6B.20.010 License required.

It shall be unlawful for any person to engage in business activities within the City, whether the person’s office or place of business is located within and/or outside City limits, including any person who engages in the business of renting or leasing real property in the City, without first obtaining a license pursuant to the provisions of this chapter. For purposes of this chapter, this license is referred to as an “annual business license.”

(Ord. 28593 Ex. A; passed Jul. 2, 2019; Ord. 28538 Ex. C; passed Nov. 6, 2018; Ord. 28394 Ex. A; passed Nov. 22, 2016; Ord. 27297 § 1; passed Nov. 23, 2004)

6B.20.020 License fee.

Pursuant to Section 6B.20.010, there is hereby imposed an annual business license fee based on anticipated annual gross income as shown in subsection E, with the following exceptions who shall pay an annual administrative fee as shown in Section D:

- A. Any charitable organization that has been exempted from payment of taxes to the federal government under Section 501(c)(3) of the Internal Revenue Code.
- B. When business is transacted at two or more locations by one person, each additional location.
- C. Any business with anticipated annual gross income of less than \$12,000.
- D.

Year	Annual Administrative Fee
2012 – 2023	\$25
2024	\$37

E.

Year	Anticipated Annual Gross Income	Annual Fee
2012 – 2016	\$12,000 or more	\$90
2017 – 2022	Between \$12,000 and \$250,000	\$110
2017 – 2022	More than \$250,000	\$250
2023	Between \$12,000 and \$250,000	\$130
	Between \$250,001 and \$1,000,000	\$300
	Between \$1,000,001 and \$5,000,000	\$1,000
	More than \$5,000,000	\$1,500
2024	Between \$12,000 and \$250,000	\$190
	Between \$250,001 and \$1,000,000	\$435
	Between \$1,000,001 and \$5,000,000	\$1,500
	More than \$5,000,000	\$2,000

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(Ord. 28927 Ex. A; passed Dec. 19, 2023 (ratified and reconfirmed by Ord. 28949; passed Jan. 16, 2024): Subst. Ord. 28838 Ex. A; passed Nov. 1, 2022: Ord. 28538 Ex. C; passed Nov. 6, 2018: Ord. 28394 Ex. A; passed Nov. 22, 2016: Ord. 28207 Ex. B; passed Mar. 18, 2014: Ord. 28043 Ex. A; passed Dec. 13, 2011: Ord. 27406 § 4; passed Aug. 30, 2005: Ord. 27297 § 1; passed Nov. 23, 2004)

6B.20.030 Exemptions.

To the extent set forth in this section, the following persons and businesses shall be exempt from the licenser requirements as outlined in this chapter:

A. Any person or business who does not maintain a place of business within the City and whose annual value of products, gross proceeds of sales, or gross income of the business in the City is equal to or less than \$2,000 shall be exempt from the general business license requirements of this chapter. The exemption does not apply to regulatory license requirements.

B. A farmer, gardener, or other person selling, delivering, or peddling any fruits, vegetables, berries, eggs, or any farm produce or edibles raised, gathered, produced, or manufactured by such person as outlined in RCW 36.71.090.

(Ord. 28927 Ex. A; passed Dec. 19, 2023 (ratified and reconfirmed by Ord. 28949; passed Jan. 16, 2024): Reenacted by Ord. 28538 Ex. C; passed Nov. 6, 2018: Repealed by Ord. 28043, Dec. 13, 2011 : Ord. 27297 § 1; passed Nov. 23, 2004)

6B.20.040 Term of license – Due date – Late payment.

A. The term of the license shall be January 1 through December 31 of each year.

B. The due date of the license shall be January 31, unless the due date is a Saturday, Sunday, or City or federal legal holiday, then the due date shall be the next succeeding day that is neither a Saturday, Sunday, or City or federal legal holiday.

C. Penalties shall be assessed on license fees pursuant to TMC 6B.10.090. Administrative fees are not subject to penalties.

(Ord. 28927 Ex. A; passed Dec. 19, 2023 (ratified and reconfirmed by Ord. 28949; passed Jan. 16, 2024): Ord. 28538 Ex. C; passed Nov. 6, 2018: Ord. 28207 Ex. B; passed Mar. 18, 2014: Ord. 27297 § 1; passed Nov. 23, 2004)

6B.20.050 License required to be posted at each business location.

The business license shall be personal and nontransferable. In case business is transacted at two or more separate places by one licensee, a separate license for each place at which business is transacted with the public shall be required. Each license shall be numbered, shall show the name and place of the licensee, such other information as the Director shall deem necessary, and shall at all times be conspicuously posted in the place of business for which it is issued. When a place of business of the licensee is changed, the licensee shall return the license to the Director, and a new license shall be issued for the new place of business, free of charge.

No person to whom a license has been issued pursuant this chapter shall suffer or allow any person for whom a separate license is required to operate under or display their license; nor shall such other person operate under or display such license.

(Ord. 28593 Ex. A; passed Jul. 2, 2019: Ord. 27297 § 1; passed Nov. 23, 2004)

6B.20.060 Statute of limitations – Unlicensed licensees.

With regard to unlicensed licensees, no assessment for additional fees and penalties may be made due by the Director more than four years after the close of the calendar year in which they were filed, except that the Director may issue an assessment:

A. Against a person who is not currently registered or has not filed a license as required by this title for fees due within the period commencing 10 years prior to the close of the calendar year in which the person registered with the City;

B. Against a person that has committed fraud or who misrepresented a material fact; or

C. Against a person that has executed a written waiver of such limitations.

(Ord. 28538 Ex. C; passed Nov. 6, 2018: Ord. 28207 Ex. B; passed Mar. 18, 2014: Ord. 27297 § 1; passed Nov. 23, 2004)

CHAPTER 6B.30
ADULT ENTERTAINMENT

Sections:

- 6B.30.010 Definitions.
- 6B.30.020 Findings of fact.
- 6B.30.030 License for establishment required – Fee.
- 6B.30.040 License for managers, entertainers required – Fee.
- 6B.30.050 Licenses for picture machines locations required – Fees.
- 6B.30.060 *Repealed.*
- 6B.30.070 License applications.
- 6B.30.080 Business hours.
- 6B.30.090 Manager on premises.
- 6B.30.100 Standards of conduct and operation.
- 6B.30.110 Physical layout of premises.
- 6B.30.120 Additional requirements for adult entertainment establishments.
- 6B.30.130 List of entertainments – Fees.
- 6B.30.140 Notice to customers.
- 6B.30.150 Activities not prohibited.
- 6B.30.160 Exemption from chapter.
- 6B.30.170 *Repealed.*

6B.30.010 Definitions.

For the purpose of this chapter, the words and phrases used in this section shall have the following meanings, unless context indicates otherwise:

“Adult entertainment” shall mean any of the following:

1. Any exhibition, performance, or dance of any type conducted in a premises where such exhibition, performance, or dance involves a person who is unclothed or in such costume, attire, or clothing as to expose any portion of the female breast below the top of the areola or any portion of the pubic region, anus, buttocks, vulva, or genitals, or wearing any device or covering exposed to view which simulates the appearance of any portion of the female breast below the top of the areola or any portion of the pubic region, anus, buttocks, vulva, or genitals, or human male genitals in a discernibly turgid state, even if completely and opaquely covered.
2. Any exhibition, performance, or dance of any type conducted in a premises where such exhibition, performance, or dance is distinguished or characterized by a predominant emphasis on the depiction, description, simulation, or relation to the following specified sexual activities:
 - a. Human genitals in a state of sexual stimulation or arousal;
 - b. Acts of human masturbation, sexual intercourse, or sodomy;
 - c. Fondling or other erotic touching of human genitals, pubic area, buttocks, or female breast.

“Adult entertainment establishment” shall mean any commercial premises or club to which any patron is invited or admitted and where adult entertainment is provided on a regular basis or is provided as a substantial part of the premises activity.

“Applicant” shall mean the individual or entity seeking an adult entertainment business.

“Applicant control persons” shall mean all partners, corporate officers, and directors, and any other individuals in the applicant’s business organization who hold a significant interest in the adult entertainment establishment, based on responsibility for management of the adult entertainment business.

“Employee” shall mean any and all persons, including managers, entertainers, and independent contractors who work in or at or render any services directly related to the operation of any adult entertainment establishment.

“Entertainer” shall mean any person who provides live adult entertainment, whether or not a fee is charged or accepted for such entertainment.

“Finance Department” shall mean the City of Tacoma Finance Department, Tax and License Division.

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“Manager” shall mean any person who manages, directs, administers, or is in charge of the affairs and/or the conduct of any portion of any activity involving adult entertainment occurring at any adult entertainment establishment.

“Operator” shall mean any person operating, conducting, or maintaining an adult entertainment establishment.

“Picture machine” shall mean any machine, instrument, or device showing moving pictures, slides, plain, colored or three-dimensional pictures, or any picture device of a similar nature depicting sexual conduct or specified anatomical areas, the operation of which is made possible by the insertion or placing of any coin, plate, disc, or slug into the slot or other receptacle, or by the payment of any consideration to another for such purpose.

“Sexual conduct” shall mean acts of (1) sexual intercourse within its ordinary meaning; (2) any contact between persons involving the sex organs of one person and the mouth or anus of another; (3) masturbation, manual or instrumental, of oneself, or of one person by another; or (4) touching of the sex organs or anus of oneself, or of one person by another.

“Specified anatomical areas” shall mean and include any of the following:

1. Human genitals, pubic region, buttocks, anus, or female breasts below a point immediately above the top of the areolas; or
2. Human male genitals in a discernibly turgid state, even if completely and opaquely covered.

(Ord. 28539 Ex. G; passed Nov. 6, 2018: Ord. 27343 § 1; passed Mar. 29, 2005: Ord. 27297 § 1; passed Nov. 23, 2004)

6B.30.020 Findings of fact.

Based on public testimony and other evidence presented to it, the Tacoma City Council makes the following findings of fact:

- A. The secondary effects of the activities defined and regulated in this article are detrimental to the public health, safety, morals, and general welfare of the citizens of the City and, therefore, such activities must be regulated.
- B. Regulation of the adult entertainment industry is necessary because, in the absence of such regulation, significant criminal activity has historically and regularly occurred. This history of criminal activity in the adult entertainment industry has included prostitution, illegal employment of minors, narcotics, alcoholic beverage law violations, breaches of the peace, tax evasion, and the presence within the industry of individuals with hidden ownership interests and outstanding arrest warrants.
- C. Proximity between entertainers and patrons during adult entertainment performances can facilitate sexual contact, prostitution, and related crimes. Concerns about crime and public sexual activity are legitimate and compelling concerns of the City which demand reasonable regulation of adult entertainment establishments in order to protect the public health, safety, and general welfare of its citizens.
- D. The activities described in subsections B and C of this section occur, in the absence of regulation, regardless of whether the adult entertainment is presented in conjunction with the sale of alcoholic beverages.
- E. It is necessary to license entertainers in the adult entertainment industry to prevent the exploitation of minors, to ensure that each entertainer is an adult, and to ensure that such entertainers have not assumed a false name which would make regulation of the entertainer difficult or impossible.
- F. It is necessary to have a licensed manager on the premises of establishments offering adult entertainment at such times as such establishments are offering adult entertainment, so there will at all necessary times be an individual responsible for the overall operation of the adult entertainment establishment, including the actions of patrons, entertainers, and other employees.
- G. The license fees required in this chapter are necessary as nominal fees imposed as necessary regulatory measures designed to help defray the substantial expenses incurred by the City in regulating the adult entertainment industry.
- H. Hidden ownership interests for the purpose of skimming profits and avoiding the payment of taxes have historically occurred in the adult entertainment industry in the absence of regulation. These hidden ownership interests have historically been held by organized and white-collar crime elements. In order for the City to effectively protect the public health, safety, morals, and general welfare of its citizens and effectively allocate its law enforcement resources, it is important that the City be fully apprised of the actual ownership of adult entertainment establishments and the identities and backgrounds of persons responsible for management and control of the adult entertainment establishments.
- I. It is not the intent of this chapter to suppress or censor any expressive activities protected by the First Amendment of the United States Constitution or Article I, Section 5 of the Washington State Constitution, but rather to enact time, place, and manner regulations which address the compelling interests of the City in mitigating the secondary effects of adult entertainment establishments.

(Ord. 27297 § 1; passed Nov. 23, 2004)

6B.30.030 License for establishment required – Fee.

A. Adult entertainment establishments shall not be operated or maintained in the City unless the owner or operator has first obtained a license from the Finance Department as set forth in this chapter. It is unlawful for any entertainer, employee, or operator to knowingly work in or about or to knowingly perform any service directly related to the operation of any unlicensed adult entertainment establishment.

B. The fees for an adult entertainment establishment license in the City as required in this chapter is \$2,400 for the first year of application, of which \$250 shall not be refundable, and a \$600 annual renewal fee thereafter to defray the costs of processing the application.

Adult Entertainment Establishment License, Initial Fee	\$2,400
Adult Entertainment Establishment License, Renewal Fee	\$600

(Ord. 27297 § 1; passed Nov. 23, 2004)

6B.30.040 License for managers, entertainers required – Fee.

No person shall work as a manager or entertainer at an adult entertainment establishment without having first applied for a manager’s or entertainer’s license from the Finance Department. The annual fee for each such license shall be as follows:

Type of License	Annual Fee
Entertainer’s License	\$150
Manager’s License	\$150

(Ord. 27406 § 5; passed Aug. 30, 2005: Ord. 27297 § 1; passed Nov. 23, 2004)

6B.30.050 Licenses for picture machines locations required – Fees.

It shall be unlawful for any person to display, exhibit, or permit to be displayed or exhibited or exposed in any restaurant, bar, tavern, or any other public location in the City any picture machine without first obtaining a license:

License	Annual Fee
Picture Machine Location	300

(Ord. 28539 Ex. G; passed Nov. 6, 2018: Ord. 27297 § 1; passed Nov. 23, 2004)

6B.30.060 Repealed by Ord. 28539. Due date for license fees.

(Repealed by Ord. 28539 Ex. G; passed Nov. 6, 2018: Ord. 27297 § 1; passed Nov. 23, 2004)

6B.30.070 License applications.

A. Adult entertainment establishment license.

1. Required Information.

All applications for an adult entertainment establishment license shall be submitted to the Finance Department in the name of the person or entity proposing to conduct the adult entertainment establishment on the business premises, and shall be signed by such person or person’s agent and notarized or certified as true under penalty of perjury. All applications shall be submitted on a form supplied by the City, which shall require the following information:

- a. The name of the applicant, location, and doing-business-as name of the proposed adult entertainment establishment, including a legal description of the property, street address, and telephone number, together with the name and address of each owner and lessee of the property.
- b. For the applicant and each applicant control person, provide: name(s), including any aliases and previous names; driver’s license number, if any; social security number, if any; business, mailing, and residential address; and business telephone number.
- c. If the applicant is a partnership, whether general or limited; and if a corporation, date and place of incorporation, evidence that it is in good standing under the laws of Washington, and name and address of any registered agent for service of process.

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- d. For the applicant and each applicant control person, list any other licenses currently held for similar adult entertainment or sexually-oriented business, including motion picture theaters and panoramas, whether from the City or another city, county, or state, and, if so, the names and addresses of all other licensed business.
 - e. For the applicant and each applicant control person, list prior licenses held for similar adult entertainment or other sexually-oriented businesses, whether from the City or another city, county, or state, providing names, addresses, and dates of operation for such business, and whether any business license or adult entertainment license has been revoked or suspended, and the reason therefore.
 - f. For the applicant and all applicant control persons, any and all criminal convictions or forfeitures within five years immediately preceding the date of the application, other than parking offenses or minor traffic infractions, including the dates of conviction, nature of the crime, name and location of court, and disposition.
 - g. For the applicant and all applicant control persons, a description of business, occupation, or employment history for the three years immediately preceding the date of the application.
 - h. Authorization for the City, its agents, and employees to seek information to confirm any statements set forth in the application.
 - i. Every applicant and applicant control person must consent to be fingerprinted for a state and federal criminal background check, and shall submit with their application a current full face photograph of the applicant, or consent to a full face photograph taken by the Director.
 - j. A scale drawing or diagram showing the configuration of the premises for the proposed adult entertainment establishment, including a statement of the total floor space occupied by the business and marked dimensions of the interior of the premises. Performance areas, seating areas, manager's office and stations, restrooms, and service stations shall be clearly marked on the drawing. An application for a license for an adult entertainment establishment shall include building plans which demonstrate conformance with this chapter.
2. An application shall be considered complete upon the applicant's provision of all information requested above, including identification of "none" where that is the correct response, and the applicant's verification that the application is complete. The Finance Department may request other information or clarification in addition to that provided in a complete application when necessary to determine compliance with this chapter.
 3. Each applicant shall verify, under penalty of perjury, that the information contained in the application is true.
 4. If any person or entity acquires, subsequent to the issuance of an adult entertainment establishment license, a significant interest based on responsibility for management or operation of the licensed premises or the licensed business, notice of such acquisition shall be provided in writing 21 days following such acquisition. The notice to the Finance Department shall include the same information required for an initial adult entertainment establishment license application.
 5. The adult entertainment establishment license, if granted, shall state on its face the name of the person or persons to whom it is issued, the expiration date, the doing-business-as name, and the address of the licensed establishment. The license shall be posted in a conspicuous place at or near the entrance to the adult entertainment establishment so that it can be easily read at any time the business is open.
 6. No person granted an adult entertainment establishment license pursuant to this chapter shall operate the establishment under a name not specified on the license, nor shall any person operate the establishment at any location not specified on the license.
 7. Upon receipt of the complete application and fee, the Finance Department shall provide copies to the Police, Fire, Public Works, and Tacoma-Pierce County Health Departments for their investigation and review to determine compliance of the proposed adult entertainment establishment with the laws and regulations which each department administers. Each department shall, within 25 days of the date of such application, inspect the application and premises and shall approve or deny the application. If the application is denied by the Police, Fire, Public Works, or the Tacoma-Pierce County Health Departments, each said department shall make a written report to the Finance Department on such application and premises and give reasons why the application is failing to comply with the laws administered by the department. No license may be issued unless each department reports that the application and premises comply with relevant laws. In the event the premises are not yet constructed, the department shall base their recommendation as to premises compliance on their review of the drawings submitted in the application. Any adult entertainment establishment license approved prior to premises construction shall contain a condition that the premises may not open for business until the premises have been inspected and determined to be in substantial conformance with the drawings submitted with the application. A department shall recommend denial of a license under this subsection if it finds that the proposed adult entertainment establishment is not in conformance with the requirements of this chapter or other law in effect in the City. A recommendation for denial shall cite the specific reason therefore, including applicable laws.

8. An adult entertainment establishment license shall be issued by the Finance Department within 45 days of the date of filing a complete license application and fee, unless the Finance Department determines that the applicant has failed to meet any of the requirements of this chapter or provide any information required under this subsection, or that the applicant has made a false, misleading, or fraudulent statement of material fact on the application for a license. The Finance Department shall make a reasonable effort to notify the applicant within five working days of application submittal if application is incomplete, and shall grant an applicant's request for a reasonable extension of time in which to provide all information required for a complete license application. If the Finance Department finds that the applicant has failed to meet any of the requirements for issuance of an adult entertainment establishment license, the Finance Department shall deny the application in writing and shall cite the specific reasons therefor, including applicable law. If the Finance Department fails to issue or deny the license within 45 days of the date of filing of a complete application and fee, the applicant shall be permitted, subject to all other applicable law, to operate the business for which the license was sought until notification by the Finance Department that the license has been denied, but in no event may the Finance Department extend the application review time for more than an additional 20 days.

B. Application for manager or entertainer license.

1. Required information.

No person shall work as a manager, assistant manager, or entertainer at an adult entertainment establishment without an adult entertainment manager or entertainer license from the City. All applications for a manager's or entertainer's license shall be signed by the applicant and presented to the Finance Department with proper photo identification. All applications shall be submitted on a form supplied by the City, which shall require the following information:

a. The applicant's name, home address, home telephone number, date and place of birth, social security number, and any stage names, aliases, and nicknames used in entertaining or otherwise.

b. The name and address of each business at which the applicant intends to work.

c. Documentation that the applicant has attained the age of 18 years. Any two of the following shall be accepted as documentation of age:

i. A motor vehicle operator's license issued by any state bearing the applicant's photograph, date of birth, and signature;

ii. A state-issued identification card bearing the applicant's photograph and date of birth;

iii. An official passport issued by the United States of America;

iv. An immigration card issued by the United States of America; or

v. Any other identification that the City determines to be acceptable.

d. A complete statement of all convictions of the applicant for any misdemeanor or felony violations in this or any other city, county, or state within five years immediately preceding the date of the application, except parking violations or minor traffic infractions.

e. A description of the applicant's principal activities or services to be rendered.

f. Every manager, assistant manager, or entertainer must consent to be fingerprinted for a state and federal criminal background check, and shall submit with their application a current full-face photograph of the applicant, or consent to a full face photograph taken by the Director.

g. Authorization for the City, its agents, and employees to investigate and confirm any statements set forth in the application.

2. The Finance Department may request additional information or clarification when necessary to determine compliance with this chapter.

3. A manager's or entertainer's license shall be issued by the Finance Department within 30 days from the date the complete application and fee are received, unless the Finance Department determines that the applicant failed to provide any information required to be supplied according to this chapter; has made any false, misleading, or fraudulent statement of material fact in the application; or has failed to meet any of the requirements for issuance of a license under this chapter. If the Finance Department has failed to approve or deny an application for a manager's license within 30 days of filing a complete application, the applicant may, subject to all other applicable laws, commence work as a manager in a duly licensed adult entertainment establishment until notified by the Finance Department that the license has been denied, but in no event may the Finance Department extend the application review time for more than an additional 20 days.

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4. Every adult entertainer shall provide their license or application to the adult entertainment establishment manager on duty on the premises prior to the adult entertainer's performance. The manager shall retain the licenses of the adult entertainers readily available for inspection by the City at any time during business hours of the adult entertainment establishment.

(Ord. 28910 Ex. A; passed Oct. 31, 2023; Ord. 28593 Ex. A; passed Jul. 2, 2019; Ord. 28008 Ex. D; passed Jul. 26, 2011; Ord. 27297 § 1; passed Nov. 23, 2004)

6B.30.080 Business hours.

No adult entertainment shall be conducted between the hours of 2:00 a.m. and 10:00 a.m. in an adult entertainment establishment.

(Ord. 27297 § 1; passed Nov. 23, 2004)

6B.30.090 Manager on premises.

A licensed manager shall be on the premises of an adult entertainment establishment at all times that adult entertainment is being provided.

(Ord. 27297 § 1; passed Nov. 23, 2004)

6B.30.100 Standards of conduct and operation.

The following standards of conduct must be adhered to by employees of any adult entertainment establishment:

A. No employee or entertainer shall be unclothed or in such less than opaque and complete attire, costume, or clothing so as to expose to view any portion of the female breast below the top of the areola, or any portion of the pubic region, anus, buttocks, vulva, or genitals, except upon a stage at least 18 inches above the immediate floor level and removed at least eight feet from the nearest patron.

B. No employee or entertainer mingling with patrons shall be unclothed or in less than opaque and complete attire, costume, or clothing as described in subsection A of this section, nor shall any male employee or entertainer at any time appear with his genitals in a discernibly turgid state, even if completely and opaquely covered, or wear or use any device or covering which simulates the same.

C. No employee or entertainer mingling with patrons shall wear or use any device or covering exposed to view which simulates the breast below the top of the areola, vulva, genitals, anus, or buttocks.

D. No employee or entertainer shall caress, fondle, or erotically touch any patron. No employer or entertainer shall encourage or permit any patron to caress, fondle, or erotically touch any employee or entertainer.

E. No employee or entertainer shall perform actual or simulated acts of sexual conduct as defined in this chapter, or any act which constitutes a violation of Chapter 7.48A RCW, the Washington Moral Nuisances Statute.

F. No employee or entertainer mingling with patrons shall conduct any dance, performance, or exhibition in or about the nonstage area of the adult entertainment establishment unless that dance, performance, or exhibition is performed at a torso-to-torso distance of no less than four feet from the patron or patrons for whom dance, performance, or exhibition is performed.

G. No tip or gratuity offered to or accepted by an adult entertainer may be offered or accepted prior to any performance, dance, or exhibition provided by the entertainer. No entertainer performing upon any stage area shall be permitted to accept any form of gratuity offered directly to the entertainer by any patron. Any gratuity must be placed into a receptacle provided for receipt of gratuities by the adult entertainment establishment, or provided through a manager on duty on the premises. Any gratuity or tip offered to any adult entertainment establishment shall be placed into the hand of the adult entertainer or into a receptacle provided by the adult entertainer, and not upon the person or into the clothing of the adult entertainer.

(Ord. 27297 § 1; passed Nov. 23, 2004)

6B.30.110 Physical layout of premises.

A. Performance area at adult entertainment establishments.

Every place offering adult entertainment shall be physically arranged in such a manner that the performance area where adult entertainment is provided shall be a stage or platform at least 18 inches in elevation above the level of the patron seating areas, and shall be separated by a distance of at least eight feet from all areas of the premises to which patrons have access. A continuous railing 2 to 5 feet in height above the floor and located at least 8 feet from all points of the performance area shall separate the performance area and the patron seating areas. The stage and the entire interior portion of cubicles, rooms, or

stalls wherein adult entertainment is provided must be visible from the common areas of the premises and at least one manager's station. Visibility shall not be blocked or obstructed by doors, curtains, drapes, or any other obstruction whatsoever.

B. Picture machines must be visible and publicly accessible.

Every booth, cubicle, or partition utilized or maintained at a picture machine location as the area from which the screen of any picture machine is to be viewed shall be arranged so that any person viewing such picture machine screen shall be visible from the waist down to the floor from without obstruction by the viewing booth, cubicle, or partition. The licensee shall not permit any doors to any publicly accessible area on the premises to be locked during business hours. Every room or area on such premises which is open to the public shall be readily accessible at all times for inspection by any public officer charged with the enforcement of the provisions of applicable City ordinances or regulations. The licensee shall maintain minimum illumination generally distributed in all parts of the premises at all times when the picture machine area is open or when the public is permitted to enter or remain on the picture machine premises.

C. No activity or entertainment occurring on the premises shall be visible at any time from outside the facility or from any other public place.

(Ord. 27297 § 1; passed Nov. 23, 2004)

6B.30.120 Additional requirements for adult entertainment establishments.

At any adult entertainment establishment, the following are required:

A. Admission must be restricted to persons of the age of 18 years or older.

B. No adult entertainment shall be visible outside the adult entertainment establishment, nor any photograph, drawing, sketch, or other pictorial or graphic representation, which includes lewd matter as defined in Chapter 7.48A RCW, or display of sexually explicit material in violation of RCW 9.68.130.

C. Sufficient lighting shall be provided in and equally distributed in and about the parts of the premises which are open to patrons so that all objects are plainly visible at all times. A minimum lighting level of 30 lux horizontal measured at 30 inches from the floor on 10-foot centers is hereby established for all areas of the adult entertainment establishment where members of the public are admitted.

(Ord. 27297 § 1; passed Nov. 23, 2004)

6B.30.130 List of entertainments – Fees.

There shall be posted and conspicuously displayed in the common areas of each place offering adult entertainment a list of any and all entertainment provided on the premises. Such list shall further indicate the specific fee or charge in dollar amounts for each entertainment listed.

(Ord. 27297 § 1; passed Nov. 23, 2004)

6B.30.140 Notice to customers.

A sign shall be conspicuously displayed in a common area of the premises which shall read as follows:

“This adult entertainment establishment is regulated by the City. Entertainers are:

A. Not permitted to engage in any type of sexual conduct;

B. Not permitted to appear semi-nude or nude, except on stage;

C. Not permitted to accept tips or gratuities in advance of their performance; and

D. Not permitted to accept tips or gratuities directly from patrons while performing upon any stage area.”

(Ord. 27297 § 1; passed Nov. 23, 2004)

6B.30.150 Activities not prohibited.

This chapter shall not be construed to prohibit:

A. Plays, operas, musicals, or other dramatic works which are not obscene as defined in TMC 8.32;

B. Classes, seminars, and lectures held for serious scientific or educational purposes; or

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C. Exhibitions or dances which are not obscene.

Whether or not activity is obscene shall be judged by consideration of the following factors:

1. Whether the average person, applying contemporary community standards, would find that the activity taken as a whole appeals to a prurient interest in sex;
2. Whether the activity depicts or describes in a patently offensive way, as measured against community standards, sexual conduct as described in RCW 7.48A.010(2)(b);
3. Whether the activity taken as a whole lacks serious literary, artistic, political, or scientific value.

(Ord. 27297 § 1; passed Nov. 23, 2004)

6B.30.160 Exemption from chapter.

This chapter does not apply to taverns and premises maintaining liquor licenses and which are subject to the rules and regulations of the Washington State Liquor and Cannabis Board.

(Ord. 28593 Ex. A; passed Jul. 2, 2019; Ord. 27297 § 1; passed Nov. 23, 2004)

6B.30.170 *Repealed by Ord. 28539.* Suspension or revocation.

(Repealed by Ord. 28539 Ex. G; passed Nov. 6, 2018; Ord. 27297 § 1; passed Nov. 23, 2004)

CHAPTER 6B.40
ALARM DEVICES

Sections:

6B.40.010	Purpose.
6B.40.020	<i>Repealed.</i>
6B.40.030	Licenses required.
6B.40.035	Exemptions.
6B.40.040	Definitions.
6B.40.050	<i>Repealed.</i>
6B.40.060	<i>Repealed.</i>
6B.40.070	<i>Repealed.</i>
6B.40.080	Regulations.
6B.40.090	Prohibited alarm systems.
6B.40.100	<i>Repealed.</i>
6B.40.110	False alarm response fee.
6B.40.120	Fees.
6B.40.130	List of monitored alarm devices
6B.40.150	Duty to supply ordinances and information to system subscribers.
6B.40.160	<i>Repealed.</i>

6B.40.010 Purpose.

The purpose and intent of this chapter is to: (1) protect public safety by curtailing or eliminating the extraordinary number of false alarms which prevent, hinder, or delay public safety personnel from responding to legitimate calls for public service; (2) recover the costs associated with responses to false alarms as the expenditure of such public funds constitutes an unlawful gifting of public monies; (3) stop the current subsidization of private business with public tax dollars; (4) reduce or eliminate the instances of false alarm activations in the City; and (5) license the alarm industry in the City.

(Ord. 27297 § 1; passed Nov. 23, 2004)

6B.40.020 *Repealed by Ord. 28539.* Exercise of regulatory police power and revenue license power.

(Repealed by Ord. 28539 Ex. H; passed Nov. 6, 2018; Ord. 27297 § 1; passed Nov. 23, 2004)

6B.40.030 Licenses required.**A. Monitored Alarm Device.**

Monitored alarm device licenses shall be required for any alarm system operator renting, leasing, installing, placing, subscribing, contracting, subcontracting, or otherwise arranging to monitor an alarm device within the City limits. Each monitored alarm device license shall be issued for a particular device and shall not be transferable from one monitored alarm device to another; from one person to another; or from one premise, building, dwelling, or residence to another.

B. Transfer of monitored alarm device to another alarm system operator.

If an alarm system operator or system subscriber transfers, assigns, or subcontracts monitoring services for a validly licensed alarm device to another alarm system operator, the existing valid monitored alarm device license shall remain in full force and effect for the remainder of the calendar year in which it was issued. An alarm system operator who assumes responsibility for monitoring an alarm device that has already been licensed for that year must report all such transfers in its annual report on a form required by the Director. The transfer information shall include, at a minimum, the name of the alarm system operator under which the device was previously licensed, the name of the alarm system operator assuming responsibility for the alarm, the address where the device is installed, and the name of the system subscriber.

C. Alarm System Operator.

An alarm system operator license shall be required for any person to be or become or operate or provide an alarm monitoring service within the jurisdictional limits of the City. This includes any person who monitors alarm devices installed in the jurisdictional limits of the City even if such monitoring is conducted from a location outside the City limits. Such license shall be valid for the calendar year in which it is issued and is not transferable.

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(Ord. 28539 Ex. H; passed Nov. 6, 2018; Ord. 27297 § 1; passed Nov. 23, 2004)

6B.40.035 Exemptions.

This chapter does not apply to “fire alarms” as defined in TMC 6B.40.040.

(Ord. 28910 Ex. A; passed Oct. 31, 2023)

6B.40.040 Definitions.

Terms defined herein shall have the following meanings when used in this chapter:

“Alarm system” or “alarm device” means any system, device, or mechanism which, when activated, transmits a telephonic, wireless, electronic, video, or other form of message or communication to an alarm system monitoring company or some other number, or emits an audible or visible signal that can be heard or seen by persons outside the protected premises, or transmits a signal beyond the premises in some other fashion, except any system, device, or mechanism primarily protecting a motor vehicle. An alarm system or alarm device may consist of one or more components (e.g. motion detector, window breach detector, or similar components) all reporting to a central unit/system panel which, in turn, is connected to or reports to an alarm system monitoring company via telephonic, wireless, electronic, video, or other form of message. All alarm systems are included within the definition of “alarm system”; e.g. any burglary, intrusion, panic, premises, property, robbery, or other type of alarm device.

“Alarm system monitoring company” or “alarm system operator” means any person, individual, partnership, corporation, or other form of association that engages in the business of an alarm system located in the City. This includes alarm system monitoring companies and alarm system operators that are located outside the City limits and which monitor alarms installed within the City limits.

“False alarm” means the reporting of the activation of any monitored alarm system where police units dispatched to the location determine that there is no evidence of a crime or other activity on the premises that would warrant a call for immediate police assistance or investigation. An alarm shall be presumed to be false if responding City personnel do not locate evidence of intrusion, commission of an unlawful act, or emergency on the premises that might have caused the alarm to sound. If earthquakes, hurricanes, tornadoes, or other acts of God set off a large number of alarms, a police supervisor may determine that no responses will be made to such alarms during the pendency of such event.

“Fire alarm” means a signal initiated by a device such as a manual fire alarm box, automatic fire detector, waterflow switch, smoke detector, or other device which, when activated, is indicative of the presence of a fire or fire signature.

“Monitored alarm system” means any system, device, or mechanism which, when activated, transmits a telephonic, wireless, electronic, video, or other form of message or communication to a private monitoring company, other number, or person who can then notify police that an alarm has been activated. This includes all systems which transmit telephonic, wireless, electronic, video, or other form of message or communication from an alarm installed within the City limits to any location outside the City. All alarms that are monitored, except fire alarms, are included within the definition of “monitored alarm system”; e.g., any monitored burglary, intrusion, panic, premises, property, robbery, or other type of alarm device.

“Premises” means any area and any portion of any area protected by an alarm system.

“System subscriber” means any person, corporation, or other business entity that purchased, contracted for, or has had any alarm system installed in or on premises owned or controlled by them.

(Ord. 28910 Ex. A; passed Oct. 31, 2023; Ord. 28539 Ex. H; passed Nov. 6, 2018; Ord. 27297 § 1; passed Nov. 23, 2004)

6B.40.050 *Repealed by Ord. 28539.* Alarm system operator (monitoring company) license.

(Repealed by Ord. 28539 Ex. H; passed Nov. 6, 2018; Ord. 27297 § 1; passed Nov. 23, 2004)

6B.40.060 *Repealed by Ord. 28539.* Monitored alarm device license.

(Repealed by Ord. 28539 Ex. H; passed Nov. 6, 2018; Ord. 27297 § 1; passed Nov. 23, 2004)

6B.40.070 *Repealed by Ord. 28539.* Duty of licensee.

(Repealed by Ord. 28539 Ex. H; passed Nov. 6, 2018; Ord. 27297 § 1; passed Nov. 23, 2004)

6B.40.080 Regulations.

Mandatory enhanced call verification: All alarm system operators or alarm system monitoring companies must make a minimum of two calls to attempt to verify an alarm prior to requesting a police response. The first call shall be to the premise protected by the activated alarm. The second call shall be to a separate off-site number such as the mobile telephone of the owner or manager of the property.

(Ord. 28539 Ex. H; passed Nov. 6, 2018: Ord. 27297 § 1; passed Nov. 23, 2004)

6B.40.090 Prohibited alarm systems.

A. No person shall operate or use an alarm system which emits an audible sound where such emission does not automatically cease within ten minutes.

B. No person shall operate or use an alarm system which automatically dials the Tacoma Police Department directly and delivers a prerecorded message.

(Ord. 28539 Ex. H; passed Nov. 6, 2018: Ord. 27297 § 1; passed Nov. 23, 2004)

6B.40.100 Repealed by Ord. 28539. Suspension or revocation.

(Repealed by Ord. 28539 Ex. H; passed Nov. 6, 2018: Ord. 27297 § 1; passed Nov. 23, 2004)

6B.40.110 False alarm response fee.

A. Alarm system operators shall be assessed a false alarm response fee for each police response to a false monitored alarm which is registered to the alarm system operator.

B. No fee shall be assessed if the responding units are canceled prior to arrival at the scene.

C. No license hereunder shall be granted or renewed under this chapter unless all assessed false alarm response fees are paid in full. Licensees who fail to pay assessed response fees within 60 days may have all licenses suspended by the Director. Licensees who fail to pay assessed response fees within 90 days may have all licenses and registration revoked by the Director.

D. Any license suspended or revoked by the Director shall not be reinstated without payment of all outstanding balances for licenses and false alarm response fees.

(Ord. 28539 Ex. H; passed Nov. 6, 2018: Ord. 27297 § 1; passed Nov. 23, 2004)

6B.40.120 Fees.

The license fees are hereby fixed as follows:

Alarm System Operator License	Fee
For one to 100 devices	\$100 per annum
For 101 to 200 devices	\$200 per annum
For 201 to 500 devices	\$400 per annum
For 501 or more devices	\$500 per annum
Monitored Alarm Device	
False alarm service fee	\$40 per device
	\$100 per occurrence

(Ord. 28539 Ex. H; passed Nov. 6, 2018: Ord. 28045 Ex. A; passed Dec. 13, 2011: Ord. 27406 § 6; passed Aug. 30, 2005: Ord. 27297 § 1; passed Nov. 23, 2004)

6B.40.130 List of monitored alarm devices.

Alarm system operators shall provide with their annual monitored alarm license fees, in the format specified by the Director, a list of all addresses at which monitored alarms are installed, and the name of the corresponding system subscriber.

(Ord. 28539 Ex. H; passed Nov. 6, 2018: Ord. 27297 § 1; passed Nov. 23, 2004)

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6B.40.150 Duty to supply ordinances and information to system subscribers.

A. All persons licensed pursuant to this chapter shall supply each of their system subscribers with copies of all current ordinances pertaining to alarms and a copy of the licensee's policies and practices with respect to billing a system subscriber for any fees or licenses established by this or any other chapter of the TMC.

B. All persons licensed pursuant to this chapter shall notify each of their system subscribers of the revocation or suspension of any license issued by the City. The notice shall be in writing and shall be mailed to all system subscribers no later than the tenth calendar day following such suspension or revocation.

C. Failure to comply with the notice requirements set forth herein shall constitute separate and independent grounds for imposition of penalties as provided in 6B.10.

(Ord. 28539 Ex. H; passed Nov. 6, 2018; Ord. 27297 § 1; passed Nov. 23, 2004)

6B.40.160 *Repealed by Ord. 28539.* Public disclosure – Confidentiality – Information sharing.

(Repealed by Ord. 28539 Ex. H; passed Nov. 6, 2018; Ord. 27297 § 1; passed Nov. 23, 2004)

CHAPTER 6B.50

REPEALED

AMBULANCES

Repealed by Ord. 28702 Ex. C; passed Nov. 24, 2020

(Prior legislation: Ord. 28550 Ex. A; passed Nov. 20, 2018; Ord. 28265 Ex. A; passed Dec. 9, 2014;
Ord. 27297 § 1; passed Nov. 23, 2004)

CHAPTER 6B.60
BOILERS – ENGINEERS AND FIREMEN CERTIFICATES

Sections:

- 6B.60.010 Certificate required, renewal, and expiration.
- 6B.60.020 Scope and definitions.
- 6B.60.030 Classes of certificates.
- 6B.60.040 Plant capacity change.
- 6B.60.050 Reciprocity.
- 6B.60.060 Exemptions from certificate requirements.
- 6B.60.070 Operating rules and regulations.
- 6B.60.080 Mandatory attendance requirements for operating engineers and boiler firemen.
- 6B.60.090 Duties of certified operating engineers and boiler firemen.
- 6B.60.100 Unlawful interference with the certificate holder.
- 6B.60.110 Penalties.

6B.60.010 Certificate required, renewal, and expiration.

A. No person owning or using boilers in the City shall operate or employ any person as an operating engineer or boiler fireman to take charge of or operate any boiler who has not first obtained a certificate issued under this chapter.

B. It is unlawful to have charge of or operate, or permit anyone to have charge of or operate, any boiler without a certificate to do so issued under this chapter.

(Ord. 27297 § 1; passed Nov. 23, 2004)

6B.60.020 Scope and definitions.

The regulation of steam engineers and boiler firemen, the issuing of boiler operator certificates, and the regulations relating to the operation of boilers, as defined in this section, provide the means for ensuring the safe operation of such boilers. Words and phrases used in this chapter, relating to the regulation of steam engineers and boiler firemen and the issuing of boiler operator certificates, shall have the following meanings:

“Automatic boiler” means a boiler equipped with certain controls and limit devices, as required by WAC 296-104, and for which an automatic certification permit has been completed.

“Bates” means Bates Technical College.

“Boiler” means a closed vessel in which water is heated, steam is generated, steam is superheated, or any combination thereof, under pressure or vacuum, by the direct application of heat. The term “boiler” shall also include fired units for heating or vaporizing liquids other than water where these systems are complete within themselves.

“Boiler logbook” means a bound legal document with numbered pages used for operator entries of boiler-related data, which must be signed by the operator making the entries.

“Certificate” means a boiler operating engineer or boiler fireman certificate issued by Bates.

“Certified operator” means a person holding any one of the classes of certificates issued through the Bates Boiler Operators Certification Program, authorizing him or her to operate or supervise the operation of specified classes of boiler plants.

“Check by certified operator” means physical examination of the boiler and entries in the boiler logbook to ensure proper operation and maintenance.

“Hot water supply boiler” means a low-pressure hot water heating boiler having a volume exceeding 120 gallons, heat input exceeding 200,000 Btu per hour, or an operating temperature exceeding 200 degrees Fahrenheit that provides hot water to be used externally to itself.

“Low-pressure hot water heating boiler” means a boiler in which water is heated for the purpose of supplying heat at pressures not exceeding 160 pounds per square inch (“psi”) and temperatures not exceeding 250 degrees Fahrenheit.

“Low-pressure steam heating boiler” means a boiler operated at pressures not exceeding 15 psi for steam.

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“Observation experience” is allowed for a Class IV Boiler Fireman certificate applicant and includes, but is not limited to, system diagrams and safety and operational procedures on a functioning permitted boiler. The applicant must submit a portfolio of these duties.

“Power hot water boiler” (high temperature water boiler) means a boiler used for heating water or liquid to a pressure exceeding 160 psi or to a temperature exceeding 250 degrees Fahrenheit.

“Power steam boiler” means a boiler in which steam or other vapor is generated at pressures exceeding 15 psi. For purposes of this chapter, the term shall not include a “small power boiler.”

“Recognized school of technology” means a program, with a minimum of 1,200 hours and approved by Bates, that contains curriculum covering, but not limited to, boilers, refrigeration, electrical, and controls.

“Small power boiler” means a boiler with pressures exceeding 15 psi, but not more than 100 psi and having less than 440,000 Btu per hour input.

“Steam engine/turbine” means all prime movers using vapors from a boiler for motive power, steam driven compressors, and steam pumps, except steam pumps and similar auxiliaries used only as accessories for the operation of a boiler.

“Training program” means a course approved by Bates.

“Twice daily check” means the two daily inspections of a boiler that are required to be recorded in the boiler logbook by this chapter. The first check of the day shall be made more than eight hours after the last recorded check of the previous day; the second check of the day shall be made at least six hours after the first recorded check of the day. This definition shall not preclude, in any way, additional checks being made to ensure safe operation of a boiler.

(Ord. 27297 § 1; passed Nov. 23, 2004)

6B.60.030 Classes of certificates.

There shall be five grades of certificates to cover the operation and maintenance of boiler plants, such grades of certificates to be designated and limited as follows:

A. Class I chief operating engineer certificate shall entitle the holder to take complete charge of the operation and maintenance of any boiler plant.

B. Class II operating engineer certificate shall entitle the holder to operate or to have charge of the operation of any boiler plant while on duty, under the direct supervision of a chief operating engineer. In plants where there is not a certified chief operating engineer, the certificate holder is limited to operation of a boiler plant not exceeding an aggregate of 300 million Btu per hour input.

C. Class III operating engineer certificate shall entitle the holder to operate any boiler plant under the direct supervision of a certified Class I chief operating engineer or Class II operating engineer. When not working under the direct supervision of a Class I chief operating engineer or Class II operating engineer, the certificate holder is limited to operation of a boiler plant not exceeding an aggregate of 50 million Btu per hour input.

D. Class IV boiler fireman certificate shall entitle the holder to operate any boiler plant under the direct supervision of a certified Class I chief operating engineer or Class II operating engineer. The certificate holder is limited to operation of a boiler not exceeding an aggregate of 20 million Btu per hour input.

E. Class V boiler fireman certificate shall entitle the holder to operate any boiler not exceeding 5 million Btu per hour input.

(Ord. 27297 § 1; passed Nov. 23, 2004)

6B.60.040 Plant capacity change.

If the capacity of a plant is increased in such a way that it exceeds the certificate limits of a certified operating engineer or boiler fireman employed at the plant, that person may, upon application, be certified by Bates for a provisional certificate of the same grade with limits extended to apply only to the plant where he or she is currently employed. This provisional certificate is allowed for a period not to exceed one year.

(Ord. 27297 § 1; passed Nov. 23, 2004)

6B.60.050 Reciprocity.

In lieu of a qualifying examination, Bates may accept, as evidence of meeting the approved certifying criteria, a valid, current, and unlimited license or certificate from other approved issuing agencies. When, in the judgment of Bates, the applicant’s

submitted license or certificate is valid, the applicant has submitted a completed application and has paid the annual certificate fee, Bates will issue the equivalent class of certificate.

(Ord. 27297 § 1; passed Nov. 23, 2004)

6B.60.060 Exemptions from certificate requirements.

The following installations shall not require a certified operator:

- A. Any boiler or steam engine subject to federal regulations;
- B. Heating boilers in Group R, Division 1 occupancies of less than six units; Group R, Division 3 occupancies; and Group M occupancies, as defined in the Building Code, as now or hereafter amended;
- C. Low-pressure hot water, low-pressure steam, and hot water supply boiler plants having inputs of less than 2,500,000 Btu per hour;
- D. Any boiler having an input of less than 100,000 Btu per hour and a maximum pressure of 100 psi or less;
- E. Potable water heaters;
- F. Any boiler not subject to reinspection by the Washington State Boiler Code; and
- G. Any wastewater treatment plant low-pressure hot water heating boiler maintained and operated as directed by a person with a Wastewater Operator Certificate Group II or above.

Boiler operator certificates shall not be required for any person in charge of, or operating, the following:

- A. Any boiler or steam engine subject to federal regulations;
- B. Any boiler not subject to reinspection by the Washington State Boiler Code;
- C. Low-pressure hot water, low-pressure steam, and hot water supply boiler plants having inputs of less than 2,500,000 Btu per hour;
- D. Any boiler having an input of less than 100,000 Btu per hour and a maximum pressure of 100 psi or less;
- E. Potable water heaters;
- F. Any boiler plant exceeding an aggregate of 500 million Btu per hour input, when the following are also in place:
 - 1. The facility has a boiler operator training program commensurate with the size of its operation;
 - 2. Degreed engineers supervise the maintenance and operation of the boiler plant; and
 - 3. An independent authorized inspector, such as a Factory Mutual Global Insurance Company, regularly inspects boiler plant maintenance and operation.

(Ord. 28220 Ex. A; passed May 6, 2014; Ord. 27297 § 1; passed Nov. 23, 2004)

6B.60.070 Operating rules and regulations.

- A. Every certified operating engineer or boiler fireman, before operating any boiler, shall first examine the boiler inspection certificate issued for the boiler to see that the boiler inspection certificate is in force, and if the certificate has expired, the boiler shall notify his or her employer. If the boiler inspection certificate has been expired for more than 90 days, he or she shall notify the employer and then the Washington State Boiler Inspector of the date of expiration.
- B. Whenever the certified operating engineer or boiler fireman believes that any part of a boiler is in defective or potentially unsafe condition, he or she shall report the fact to the employer in writing. If immediate corrective action is not taken, he or she shall report such defective or potentially unsafe condition to the Washington State Boiler Inspector.
- C. The certified operating engineer or boiler fireman in charge of any boiler shall report to his or her employer, the Washington State Boiler Inspector, and Bates any damage to a boiler under his or her charge or care which affects the safe operation of the boiler.
- D. It shall be the duty of each certified operating engineer and boiler fireman to report serious negligence in the care of boilers to his or her employer, the Washington State Boiler Inspector, and Bates.

(Ord. 27297 § 1; passed Nov. 23, 2004)

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6B.60.080 Mandatory attendance requirements for operating engineers and boiler firemen.

All operating engineers and boiler firemen certified under this chapter shall examine each boiler and boiler logbook in accordance with the frequency of examinations required in this section. Failure to do so may result in the immediate suspension or revocation of the license of such person. The following are the minimum attendance requirements and shall not preclude in any way additional checks being made to ensure safe operation of the boiler.

A. Non-automatic boilers.

The following requirements relating to the frequency of observation and/or inspection of boilers shall apply to the operation of non-automatic boilers:

1. No certified operating engineer or boiler fireman in charge of a boiler or boiler plant which requires a certificate of Class I, II, III, IV, or V under this chapter for operation shall leave the immediate vicinity of the boiler or boiler plant while it is being operated.
2. No certified operating engineer or boiler fireman in charge of any boiler or steam plant may leave the premises of his or her employment when the boiler is being operated without first shutting off all sources of heat in the boiler or being relieved by a person possessing a proper class of certificate.
3. The constant attendance requirement shall not apply to the operation of power steam boilers having less than 1,000,000 Btu per hour input where such boilers are equipped with approved automatic burners, automatic burner safety controls, and automatic water-feeding devices in accordance with WAC 296-104-265, as now or hereafter amended, relating to oil and gas burners or such boilers so equipped; the attendance requirements shall be checked by a certified operator at two-hour intervals.
4. The constant attendance requirements shall not apply to the operation of small power boilers where such boilers are equipped with approved automatic burners, automatic burner safety controls, and automatic water-feeding devices in accordance with WAC 296-104-265, as now or hereafter amended, relating to oil and gas burners or such boilers so equipped; the attendance requirements shall be checked by a certified operator at least twice daily.

B. Automatic boilers.

The following requirements related to the frequency of observation and/or inspection of boilers shall apply to the operation of automatic boilers:

1. Low-pressure hot water boilers, low-pressure steam heating boilers, and hot water supply boilers with an input capacity of over 20,000,000 Btu per hour shall be checked by a certified operator at a minimum of two-hour intervals.
2. Low-pressure hot water heating boilers, low-pressure steam heating boilers, and hot water supply boilers with an input capacity over 5,000,000 Btu per hour, but less than or equal to 20,000,000 Btu per hour input, shall be checked by a certified operator at a minimum of six-hour intervals.
3. Low-pressure hot water heating boilers, low-pressure steam heating boilers, and hot water supply boilers with a capacity of 2,500,000 to 5,000,000 Btu per hour input shall be checked twice daily by a certified operator.
4. Small power boilers shall be checked by a certified operator at least twice daily.
5. Power hot water boilers and power steam boilers with a capacity over 100,000 Btu per hour input shall be checked by a certified operator at two-hour intervals.

(Ord. 27297 § 1; passed Nov. 23, 2004)

6B.60.090 Duties of certified operating engineers and boiler firemen.

A. The original operating engineer or boiler fireman certificate shall be posted in a conspicuous place in the plant where the holder is employed. If the posting of his or her certificate is not practical, such certificate shall be held on his or her person and, on demand, he or she shall exhibit same. Those certificate holders that work in more than one location may copy their certificates for multiple postings.

B. A certified operating engineer or boiler fireman shall perform the following duties in connection with his or her operation and maintenance of boilers:

1. Test the operation of the boiler and its control and safety devices on a routine basis in accordance with nationally recognized standards and/or boiler and control manufacturer's written recommendations.
2. Maintain and operate the equipment in a safe manner and according to nationally recognized standards. Attendance requirements are addressed in Section 6B.60.080.

3. Prepare and maintain a boiler logbook with supplemental and pertinent boiler data attached or contained in a separate and readily accessible book, as may be required by the boiler inspector and the senior certificate holder in charge of the boiler operation. Such pertinent boiler data shall include, but not be limited to, recommended set points or operating limits for all control devices and recommended firing rates, as well as any other pertinent data for that boiler. The operating instructions shall specify that observations of unsafe conditions shall require immediate shutdown of the boiler and recording the condition in the boiler logbook. The attached supplemental information on unsafe conditions, if it remains unchanged, shall be transferable from logbooks and kept with the current book for use in comparing readings. The boiler logbook shall be kept on the premises at all times and be available for inspection.

C. The certified operator shall:

1. Make entries into a boiler logbook, including pertinent boiler data required by the boiler owner, a boiler inspector, and/or the senior certificate holder in charge of the boiler operation. These entries shall list such items as any unusual conditions observed, including safety shutdowns, repairs required, adjustments required and/or made, and any procedural changes. All entries shall be made in the boiler logbook with permanent ink and must include the signature of the person making such readings, observations, or adjustments. It shall be lawful to cross out words or sentences that should be changed or corrected, but erasures are prohibited.
2. Follow designated procedures for the proper light-off, operating, and shut down as set forth in the attachment to the boiler logbook. Determine the proper firing rate and the set point or operating limits of all safety devices required by the attachment.
3. Monitor and record boiler and auxiliaries to insure safe operation. Monitoring and recording shall include, but not be limited to, water gauge level, boiler pressure, oil temperature, fuel oil suction line pressure, high and low gas pressure, stack temperature, and windbox pressure. Such temperatures, pressures, vacuums, and levels are to be observed by the boiler operator as often as safety requires, but not less frequently than required in Section 6B.60.080.
4. Attend the start-up of a boiler out of service after corrective work has been performed on the boiler, its firing equipment, or its control and safety devices, and remain in constant attendance until:
 - a. The boiler has reached its present operating range of pressure;
 - b. The primary controls and safety devices have been proved; and
 - c. The boiler is acceptable for continued operation.
5. Attend the start-up of a boiler after a safety device has shut down the boiler, and remain in constant attendance until:
 - a. The boiler has reached its present operating range of pressure;
 - b. The primary controls and safety devices have been proved; and
 - c. The boiler is acceptable for continued operation.
6. Be in attendance during light-off of original boiler equipment being installed and under the control of:
 - a. the boiler manufacturer or his or her representative;
 - b. a boiler installation contractor making the installation under a manufacturer's written instructions and recommendations; or
 - c. a boiler or burner installer making such installations under the manufacturer's written instructions and recommendations.
7. Be in attendance during light-off following adjustment or authorized boiler or burner manufacturer alterations made by a representative of the manufacturer, contractor, or installer within the guarantee or warranty time period when they are obliged to render such service. The representative, contractor, or installer shall furnish, in writing, the boiler operator with recommended set points or operating limits of all control devices and recommended firing rates as well as any other pertinent data, and shall record all subsequent changes, adjustments, alterations, or recommendations in the boiler logbook with his or her signature.
8. Not allow adjustments by others without the authority of the certified operator and shall be limited to:
 - a. Restoring control devices to original factory-operating conditions at the set point or within the operating limits determined by the certified operator and set forth in the boiler logbook.
 - b. Repair and/or adjustment of the burner system for viscosity changes or to correct fuel-air ratios to restore proper operation at the firing rate indicated in the boiler logbook by the certified boiler operator.
 - c. Repair and/or adjustment of any other system not directly related to the primary safety controls or to the pressure vessel to restore such system to proper operating conditions.

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Entries of such repairs or adjustments shall be made in the boiler logbook and shall include the name of the repair firm making such repairs or adjustments.

9. Be responsible for the proper operation, maintenance, and inspection of all controls and safety devices, according to their requirements, as follows:

a. examine each boiler and boiler logbook in accordance with the frequency of examinations required. The examination shall include the testing of all control devices required for automatic boiler by any governing codes and the testing of monitoring systems when used; and

b. inspect and test all other controls on the boiler and flush the low-water fuel cutoffs, if applicable, to assure that all control devices are in safe and proper operation.

10. Permit continued automatic boiler operation only if his or her examination, inspection, and testing indicate that the boiler is in a safe operating condition. No modification or revision to the boiler or its control devices shall be made except under his or her supervision.

(Ord. 27297 § 1; passed Nov. 23, 2004)

6B.60.100 Unlawful interference with the certificate holder.

It is unlawful for any person to knowingly:

A. Prevent or attempt to prevent any certificate holder under this chapter from performing any act required to be performed by this chapter.

B. Require or attempt to require any certificate holder under this chapter to perform any act prohibited by this chapter.

(Ord. 27297 § 1; passed Nov. 23, 2004)

6B.60.110 Penalties.

A. Violations subject to penalty.

1. Boiler owner. Whenever a boiler is operated without proper supervision or by a certified boiler operator without the proper class of certificate, the owner of the boiler shall be subject to a civil penalty in the amount of \$250. Each and every day that this provision is violated shall be considered a separate violation for which the owner of the boiler shall be subject to a penalty.

2. Boiler operator. Whenever a boiler is operated by a person who does not have a boiler operator's certificate, or the boiler operator's certificate does not include the size of the boiler being operated, the operator or the person tending the boiler shall be issued a civil penalty of \$250. Each and every day that this provision is violated shall be considered a separate violation for which the operator shall be subject to penalty.

B. Issuance of civil citation.

1. Issuance of civil citation. When a civil citation is issued because of violation of this chapter, it shall be either:

a. mailed to the person receiving the civil citation by first-class mail; or

b. handed directly to the person being cited, in which case the person being cited shall be asked to sign a receipt that the citation has been received. If the person being cited will not sign the receipt, the person serving the citation shall indicate on a copy of the citation that it was served and the person being cited would not sign the receipt, and the server shall sign his or her name and record the date when the citation was served.

2. Content of the civil citation. A civil citation, when issued, shall include all of the following information:

a. the name of the person being cited;

b. the mailing address of person being cited (this may be either the person's home address or the address of his or her place of business or employment);

c. description of the violation;

d. address where the violation occurred;

e. date the citation was issued;

f. name of the issuing enforcement officer;

g. instructions and addresses for paying the penalty; and

h. whether this is the first citation or one of a series of citations, and the cumulative penalties assessed.

C. Administrative appeals.

1. General. A person may request a one-time administrative review of a violation or civil penalty by filing a written request with the Director within 30 calendar days of the date of the civil citation issued for the violation.

2. Requesting an administrative appeal. A person may, within ten days from the date that the civil penalty or citation was mailed or served, request an administrative review of the civil penalty or violation by filing a written request with the Department. The written request shall state the reasons supporting the review of the civil penalty or the violation. Failure to state the basis for the review shall be cause for dismissal. Upon receipt of a valid request for an administrative review, the Director shall review the information provided.

After considering all the information provided, including that of the officer or agent of the City issuing the citation and the advice of the City Attorney, or his or her designee, the Director shall determine whether a violation has occurred and shall affirm, vacate, suspend, or modify any monetary penalty imposed by the civil citation. The decision of the Director shall be delivered by certified mail, return receipt requested, and first-class mail.

The Director shall not modify or suspend any monetary penalty unless he or she finds that the request for administrative review is not intended solely to delay compliance, that the request is not frivolous, that the applicant made a reasonable and timely effort to comply with this chapter, and any other relevant factors.

3. Appeal to the Hearing Examiner. A person may appeal the decision by the Director, including the determination that a violation exists, by filing a written notice of appeal with the City Clerk within 14 calendar days of the date of the decision. The basis of appeal shall be set forth in writing. Failure to state the basis of appeal in writing shall be cause for dismissal of the appeal. Upon receipt of the appeal, the Hearing Examiner shall schedule a hearing to consider the appeal. The appellant shall be notified of the date, time, and place of the public hearing by first-class mail to the appellant's address as indicated on the appeal request.

4. Monetary penalty. The monetary penalty for a continuing violation does not accrue pending the appeal hearing; however, the Hearing Examiner may impose a daily monetary penalty not to exceed \$250 per day from the date of service of the civil penalty if he or she finds that the appeal is frivolous or intended to delay compliance.

5. Action of the Hearing Examiner. Appeals of the Hearing Examiner's decision on appeal. Appeals of the Hearing Examiner's decision on appeal shall be made in accordance with TMC 1.23. The Hearing Examiner shall not modify or suspend any monetary penalty unless he or she finds that the appeal is not frivolous or intended solely to delay compliance, that the applicant made a reasonable and timely effort to comply with the Boiler Operator's Code, and considers any other relevant factors.

6. Collection of monetary penalty.

a. The monetary penalty constitutes an obligation of the person to whom the civil penalty is directed. Any monetary penalty must be paid to the City Clerk within 30 calendar days from the date of service of the civil citation or, if an appeal is filed, within 30 calendar days of date of the decision of the Director or the Hearing Examiner's decision on appeal, whichever is applicable.

b. Civil penalties that are not paid within 30 calendar days shall be referred to a collection agency officially approved by the City for collection.

D. Additional enforcement procedures.

The provisions of this chapter may be used in addition to other enforcement provisions or remedies authorized by this code or other applicable law.

E. Inspection.

The Director is empowered to inspect any building, structure, or premises in the City where a boiler is located for the purpose of determining if the boiler operator has the proper certificates to authorize his or her operation of the boilers on the premises. Such inspections shall be carried out during business hours, unless an emergency exists.

(Ord. 27874 Ex. B; passed Feb. 23, 2010; Ord. 27297 § 1; passed Nov. 23, 2004)

CHAPTER 6B.70
ENTERTAINMENT/DANCING – LIQUOR SERVED

Sections:

- 6B.70.005 Purpose.
- 6B.70.010 License required.
- 6B.70.020 Definitions.
- 6B.70.030 Classes of entertainment.
- 6B.70.040 Entertainment license fees.
- 6B.70.043 Exemptions – Entertainment/dancing license.
- 6B.70.045 Reports to the Fire Marshal.
- 6B.70.047 Reports to the Police Chief.
- 6B.70.048 Temporary events.
- 6B.70.049 Requirements and term for security personnel license.
- 6B.70.050 Licensing prohibited.
- 6B.70.051 Exemptions – Security personnel license.
- 6B.70.055 Activity not permitted at establishments.
- 6B.70.060 Information required from corporations.
- 6B.70.070 Construction of chapter.

6B.70.005 Purpose.

The purpose of this chapter is to regulate the operation of entertainment and dancing establishment where liquor is served for the protection of the public welfare, health, and safety of those that attend and patronize these establishments by:

- A. Requiring licenses for entertainment or dancing establishments where liquor is served;
- B. Requiring reports to the Fire Marshal;
- C. Requiring reports to the Police Chief; and
- D. Requiring security personnel to be licensed when an entertainment or dancing establishment uses security personnel to provide crowd control; protect persons or property from harm or unlawful activity; deter, observe, or detect unlawful or unauthorized activity; or supervise entry and exit at the establishment.

(Ord. 28594 Ex. A; passed Jul. 2, 2019; Ord. 28540 Ex. A; passed Nov. 6, 2018; Ord. 27853 Ex. A; passed Dec. 8, 2009; Ord. 27588 Ex. B; passed Feb. 20, 2007)

6B.70.010 License required.

It is unlawful for any person to operate or engage in the business of operating an entertainment or dancing establishment in the City without first obtaining a license pursuant to the provisions of this chapter. For purposes of this chapter, this license is referred to as an “Entertainment/Dancing license.”

(Ord. 28540 Ex. A; passed Nov. 6, 2018; Ord. 27853 Ex. A; passed Dec. 8, 2009; Ord. 27297 § 1; passed Nov. 23, 2004)

6B.70.020 Definitions.

A. “Dancing place” means any room, place, space, or private club in the City open for the serving of the public or members, in which the members, guests, patrons, entertainers, or other persons are permitted to, dance in the connection with the business of directly or indirectly selling liquor for consumption on or within the premises.

B. “Entertainment” means an activity where the public, members, guests, patrons, entertainers, or other persons sing, perform, or otherwise engage in musical entertainment, presentation of recorded music played on equipment which is operated by an agent or contractor of an establishment, commonly known as a “DJ” or “disc jockey,” presentations by single or multiple performers, such as hypnotists, mimes, comedians; musical song or dance acts, plays, concerts, any type of contest; sporting events, exhibitions, carnival, rodeo or circus acts, demonstrations of talent; exhibitions, theatrical performances, shows, or similar amusements to which the public or members are invited or allowed to watch, listen, or participate or that is conducted for the purposes of holding the attention or, gaining the attention of or diverting or amusing guests or patrons in connection with the business of directly or indirectly selling liquor for consumption on or within the premises. “Entertainment” includes “dancing.”

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C. "Establishment" means any indoor or outdoor room, place, space, or private club in the City open for the serving of the public or members that provides "entertainment."

D. "Liquor" shall have the same meaning as in RCW 66.04.010.

E. "Musical entertainment," as used in this chapter, shall not apply to phonographs, radios, or mechanical devices used for the reproduction of music for the listening enjoyment of the members or patrons only.

F. "Security personnel" shall mean a security guard, bouncer, door person, or any person performing similar duties who is present at an entertainment or dancing establishment to provide crowd control; protect persons or property from harm or unlawful activity; deter, observe, and detect unlawful or unauthorized activity; or supervise entry and exit at the establishment.

G. "Temporary event" means an entertainment event in duration of less than 11 days.

H. "Training program" means a program approved by the Police Chief that includes, but is not limited to, training and information about necessary force, use of proper equipment, fire safety and evacuation, report writing, fake identification, emergency response procedures, and curriculum from the Washington State Liquor and Cannabis Board's Mandatory Alcohol Server Training that can be applied to security personnel.

I. "Written safety plan" means a written document submitted with the entertainment or dancing license that includes, at a minimum, the following information about the entertainment or dancing establishment:

1. When using security personnel, identify the number of security personnel and where they will be/are located throughout the establishment. All security personnel must be licensed as required by this chapter.
2. Procedures for checking identification and searching patrons;
3. Procedures for ensuring that only persons 21 years or older are served liquor or allowed in areas restricted to persons over 21 years;
4. Procedures for handling violent incidents, other emergencies, and calling the Tacoma Police Department;
5. A description of the training provided or completed by the security and other personnel, including conflict de-escalation training;
6. Procedures for crowd control and preventing overcrowding;
7. Procedures for disturbances outside the premises from patrons leaving the establishment, i.e. loitering, vandalism, noise, parking, and crowd dispersal;
8. Current hours of operation and anticipated hours of operation; and
9. Current contact information for the person or position responsible for addressing safety, security, or City code-related complaints by patrons or neighborhood residents.
10. A detailed description of the type of entertainment activity occurring at the establishment.

(Ord. 28910 Ex. A; passed Oct. 31, 2023; Ord. 28594 Ex. A; passed Jul. 2, 2019; Ord. 28540 Ex. A; passed Nov. 6, 2018; Ord. 27905 Ex. A; passed Jul. 20, 2010; Ord. 27853 Ex. A; passed Dec. 8, 2009; Ord. 27588 Ex. B; passed Feb. 20, 2007; Ord. 27297 § 1; passed Nov. 23, 2004)

6B.70.030 Classes of entertainment.

A. "Class 'A' Entertainment" shall mean any live entertainment in which one or more persons are engaged or employed to provide dancing performances or other similar amusements, where the entertainers receive compensation directly from the patrons, and shall include any activities authorized under the "B" and "C" class licenses.

B. "Class 'B' Entertainment" shall mean any live entertainment in which the patrons are permitted to dance, and shall include any activities authorized under Class "C" licenses.

C. "Class 'C' Entertainment" shall mean any live entertainment not included in the definition of Class "A" Entertainment and Class "B" Entertainment above, and shall include entertainment where a musical, theatrical, or dramatic performance, show, or other similar performance is provided.

(Ord. 27853 Ex. A; passed Dec. 8, 2009; Ord. 27297 § 1; passed Nov. 23, 2004)

6B.70.040 Entertainment License fees.

No person shall commence, conduct, manage, operate, or maintain any entertainment establishment or entertainment event without having a license to do so issued by the City. The license fees shall be as follows:

Entertainment/Dancing Class License	First Year	Renewal or Temporary
Class "A"	\$2,400	\$600
Class "B"	\$450	\$300
Class "C"	\$180	\$120

(Ord. 28540 Ex. A; passed Nov. 6, 2018; Ord. 27853 Ex. A; passed Dec. 8, 2009; Ord. 27297 § 1; passed Nov. 23, 2004)

6B.70.043 Exemptions – Entertainment/dancing license.

The following types of entertainment and events are exempt from the entertainment/dancing license required by this chapter. This exemption does not relieve any establishment from complying with all other applicable laws, including, but not limited to, Title 6 and the laws related to noise levels and nuisances, particularly those contained in Title 8.

- A. Entertainment sponsored by any local or state government;
- B. Special events receiving a Special Event permit issued by the City of Tacoma or Metro Parks; or
- C. Entertainment provided for invited guests at a private event such as a wedding reception, banquet, or celebration where there is no admission charge or required minimum purchase at the event.

(Ord. 28910 Ex. A; passed Oct. 31, 2023; Ord. 28540 Ex. A; passed Nov. 6, 2018:)

6B.70.045 Reports to the Fire Marshal.

A. The licensee, owner, or operator of any establishment with a building occupancy of more than 99 persons that offers entertainment, as defined in this chapter, shall file with the license application the following:

- 1. Building information regarding square feet and number of exits;
- 2. Operational plan and scope of event or business activities;
- 3. A fire evacuation and fire safety plan for the building, as required in section 404 of the International Fire Code;
- 4. A plan for quarterly fire drills by employees, as required in section 405 of the International Fire Code; and
- 5. Any other required reports upon renewal of the Annual Assembly Permit, as defined in Section 3.09.038 TMC.

(Ord. 28540 Ex. A; passed Nov. 6, 2018; Ord. 28023 Ex. A; passed Oct. 11, 2011; Ord. 27905 Ex. A; passed Jul. 20, 2010; Ord. 27853 Ex. A; passed Dec. 8, 2009; Ord. 27588 Ex. B; passed Feb. 20, 2007)

6B.70.047 Reports to the Police Chief.

A. The licensee, owner, or operator of any establishment shall file with the license application a written safety plan, as defined in this chapter.

B. Establishments shall file their written safety plans upon initial application with the Director, who shall distribute them to the Tacoma Police Department. No establishment may open to the public without filing a written safety plan in accordance with this section and receiving notification that the Entertainment/Dancing license has been approved by the City.

C. Establishments shall make an updated copy of their safety plan available for review by the establishment’s employees. The safety plan shall be made available upon request by the City, patrons, or neighborhood residents.

D. The written safety plan must be reviewed at least once every year by the business owner. If there are any changes from the original written safety plan filed upon initial application, an updated safety plan must be submitted to the Director with the next annual license renewal.

(Ord. 28594 Ex. A; passed Jul. 2, 2019; Ord. 28540 Ex. A; passed Nov. 6, 2018; Ord. 27853 Ex. A; passed Dec. 8, 2009)

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6B.70.048 Temporary events.

A. Temporary events in location without current Entertainment license.

Temporary events as defined in this chapter shall, at least 15 business days prior to the start of the event, file a written safety plan with application for the license to the Director, who shall distribute to the Tacoma Police Department. No temporary event may open to the public without filing a written safety plan in accordance with this section and receiving notification that the Entertainment/Dancing license has been approved by the City.

B. Temporary events in location with current Entertainment license.

Temporary events as defined in this chapter that will occur at an establishment that is licensed under 6B.70 may be required, at least 15 business days prior to the start of the event, to submit a written safety plan with application for the temporary event and receive approval from the City prior to the event opening to the public. A safety plan will be required if requested by the Tacoma Police Department, Tacoma Fire Department, or other City official and determined to be necessary for the health and safety of the public and the attendees of the event.

(Ord. 28594 Ex. A; passed Jul. 2, 2019:)

6B.70.049 Requirements and term for security personnel license.

A. No person may work as security personnel at an entertainment or dancing establishment without obtaining a security personnel license.

B. Prior to a license being issued, any person meeting the definition of “security personnel” is required to:

1. Consent to be fingerprinted for a state and federal criminal background check. Applicants previously licensed and fingerprinted will not be required to again be fingerprinted if reapplication is received within five years of initial licensing; and

2. Submit payment of \$50 for the security personnel license.

C. Proof of attendance from a training program, as defined in this chapter, that is provided by the City, must be submitted within 10 days from initial application or proof of a training program recognized by the City may be submitted with the initial application.

D. When using security personnel at establishment, security personnel shall wear uniforms and be readily identifiable as private security personnel.

E. The security personnel license shall be effective as of the first day of the month regardless of the actual date of issue and shall expire two (2) years from the effective date.

(Ord. 28910 Ex. A; passed Oct. 31, 2023: Ord. 28594 Ex. A; passed Jul. 2, 2019: Ord. 28540 Ex. A; passed Nov. 6, 2018: Ord. 28023 Ex. A; passed Oct. 11, 2011: Ord. 27853 Ex. A; passed Dec. 8, 2009)

6B.70.050 Licensing prohibited.

A. Security Personnel Licensing.

The Director may deny, suspend, or revoke any security personnel license application if the Director determines that:

1. Within seven years of the date of application, the applicant has had a felony conviction, bail forfeiture, or other final adverse finding involving crimes reasonably related to the applicant’s ability to safely provide security, including but not limited to, homicide, assault, sex offenses, robbery, extortion, kidnapping, harassment, malicious mischief, firearms offenses, rendering criminal assistance, and violations of the uniform controlled substances act, or is required to register as a sex offender, pursuant to RCW 9A.44.130

2. Within three years of the date of application, the applicant has had a misdemeanor conviction, bail forfeiture, or other final adverse finding involving crimes reasonably related to the applicant’s ability to safely provide security, including but not limited to, assault, sex offenses, harassment, malicious mischief, rendering criminal assistance, obstructing a police officer, resisting arrest, and violations of the uniform controlled substances act or equivalent offenses under a municipal code;

3. Within three years of the date of application, the applicant has been found, either through a criminal conviction, bail forfeiture, or other final adverse finding (including a civil suit or administrative proceeding) to have exhibited past conduct in working as security personnel which is reasonably related to the applicant’s fitness or ability to work as security personnel;

4. Within three years of the date of application, the applicant engaged in conduct which would lead the Director to reasonably conclude that the applicant will not comply with the provisions of the chapter and the safe operation of the entertainment and dancing establishment.

5. For any reason in Section 6B.10.140 TMC.

B. Dancing and Entertainment Licenses.

1. The Director may deny, suspend, or revoke any dancing or entertainment license application for any of the reasons in subsection A.

2. The Director may deny, suspend, or revoke any dancing or entertainment license application if the Director reasonably concludes that the applicant will not comply with the provisions of the chapter or the applicant's operation of the entertainment or dancing establishment will likely endanger public health or safety. The Director may consider any relevant matter including illegal activity associated with the applicant's operation of any other similar business or the conduct of the applicant's patrons inside or outside a similar business that applicant operated.

3. The Director may deny, suspend, or revoke any license if:

a. the business is conducted by a manager or agent and the manager or agent could be denied a license if they were the applicant;

b. the business is owned by a partnership and any of the partners could be denied a license; or

c. the business is owned by a corporation and a director, officer, or manager of the corporation could be denied a license.

C. Any applicant who is denied a license under this chapter or any licensee whose license is suspended or revoked may appeal the denial, suspension, or revocation, as provided in Section 6B.10.140 TMC.

(Ord. 28910 Ex. A; passed Oct. 31, 2023; Ord. 28594 Ex. A; passed Jul. 2, 2019; Ord. 28593 Ex. A; passed Jul. 2, 2019; Ord. 28540 Ex. A; passed Nov. 6, 2018; Ord. 28023 Ex. A; passed Oct 11, 2011; Ord. 27853 Ex. A; passed Dec. 8, 2009; Ord. 27297 § 1; passed Nov. 23, 2004)

6B.70.051 Exemptions – Security Personnel License

The following persons are exempt from the security personnel license required by this chapter.

A. A commissioned law enforcement officer or any person possessing a valid security guard license issued under chapter 18.170 RCW.

B. A person performing the functions of security personnel at a private club that has a valid “club license” issued by the Washington State Liquor and Cannabis Board and complies with all requirements of RCW 66.24.450 and chapter 314-40 WAC.

(Ord. 28910 Ex. A; passed Oct. 31, 2023)

6B.70.055 Activity not permitted at establishments.

A. No business activity is permitted prior to license approval. Existing buildings will be subject to inspection for compliance with the code requirements for places of assembly. Buildings not meeting the requirements for an entertainment or dancing occupancy, as adopted in Title 2 or Title 3 or Title 13, shall not be permitted to be used for these purposes.

(Ord. 27853 Ex. A; passed Dec. 8, 2009)

6B.70.060 Information required from corporations.

Each application for an entertainment/dancing license or for renewal of the same made by or on behalf of a corporation shall include a list of the names and addresses of all directors, officers, and shareholders of such corporation, and if at any time changes of directors, officers, or shareholders shall occur, said list shall forthwith be amended by notice in writing filed with the Director, and failure to comply with this section shall be an additional ground for suspension or revocation of such license.

(Ord. 27853 Ex. A; passed Dec. 8, 2009; Ord. 27297 § 1; passed Nov. 23, 2004)

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6B.70.070 Construction of chapter.

Any license issued pursuant to this chapter shall be subject to any rules or regulations of the Washington State Liquor and Cannabis Board relating to the sale of intoxicating liquors. This chapter shall not be construed as imposing a license fee upon the sale or privilege of selling beer, wine, or any intoxicating liquors.

(Ord. 28594 Ex. A; passed Jul. 2, 2019; Ord. 27297 § 1; passed Nov. 23, 2004)

CHAPTER 6B.80

ENTERTAINMENT/DANCING – NO LIQUOR SERVED AND TEENAGE DANCE

Sections:

6B.80.005	Purpose.
6B.80.010	License required.
6B.80.020	Definitions.
6B.80.030	License fees.
6B.80.035	Exemptions.
6B.80.040	Reports to Chief of Police.
6B.80.041	Temporary events.
6B.80.045	Reports to the Fire Marshal.
6B.80.050	Condition of premises – Lighting.
6B.80.060	Hours.
6B.80.070	Attendance of minors at dances.
6B.80.080	Conduct and inspection.
6B.80.090	<i>Repealed.</i>
6B.80.100	<i>Repealed.</i>
6B.80.110	Teenage Dance Committee.
6B.80.120	Teen dance permit – Issuance.
6B.80.130	Teen dance permit applications – Requirements.
6B.80.140	Teen dance regulations.
6B.80.150	<i>Repealed.</i>

6B.80.005 Purpose.

The purpose of this chapter is to regulate the operation of entertainment and dancing establishments where no liquor is served for the protection of the public welfare, health and safety of those that attend and patronize these establishments by:

- A. Requiring licenses for entertainment and dancing establishments where liquor is not served;
- B. Establishing minimum standards for adequate lighting and sanitary conditions of the premises;
- C. Requiring reports to the Chief of Police and Fire Marshall;
- D. Requiring permits for teen dances;
- E. Establishing teen dance regulations; and
- F. Requiring security personnel to be licensed when an entertainment or dancing establishment uses security personnel to provide crowd control; protect persons or property from harm or unlawful activity; deter, observe, or detect unlawful or unauthorized activity; or supervise entry and exit at the establishment.

(Ord. 28594 Ex. A; passed Jul. 2, 2019; Ord. 28540 Ex. B; passed Nov. 6, 2018; Ord. 28024 Ex. A; passed Oct. 11, 2011; Ord. 27588 Ex. C; passed Feb. 20, 2007)

6B.80.010 License required.

It shall be unlawful for any person to conduct or engage in the business of operating an entertainment establishment in the City without having first obtained a license pursuant to the provisions of this chapter.

It shall be unlawful to conduct or sponsor any teenage dance in the City without having first obtained a written permit to do so authorized by the Teenage Dance Committee, and except in full compliance with all of the conditions and provisions herein provided for.

(Ord. 28540 Ex. B; passed Nov. 6, 2018; Ord. 27588 Ex. C; passed Feb. 20, 2007; Ord. 27297 § 1; passed Nov. 23, 2004)

6B.80.020 Definitions.

For the purpose of this chapter, the following definitions shall apply:

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“Entertainment” means any single event or series of events or an ongoing activity or business, occurring alone or as part of another business, to which the public is invited or allowed to watch, listen, or participate or that is conducted for the purposes of holding the attention or, gaining the attention of or diverting or amusing guests or patrons, including but not limited to:

- A. Dancing to live or recorded music;
- B. The presentation of recorded music played on equipment which is operated by an agent or contractor of the establishment, commonly known as a “DJ” or “disc jockey”;
- C. Presentations by single or multiple performers, such as hypnotists, mimes, comedians; musical song or dance acts, plays, concerts, any type of contest; sporting events, exhibitions, carnival, rodeo or circus acts, demonstrations of talent; shows, reviews and any other such activity, exhibition, or performance which may be attended by members of the public.

“Establishment” means a business operating as a “public dance hall,” “skating rink,” “teenage dance”, or providing entertainment at a location, inside or outside, as defined in this chapter.

“Public dance” or “public skating party” means any organized dance or ball or any skating party to which the public generally may gain admission, with or without the payment of a fee.

“Public dance hall” means any building, room, hall, or cabaret in connection with any hotel dining room, restaurant or eating house, or any other place which is kept or used for public dancing or in which, for compensation paid directly or indirectly to the owner, proprietor, manager or operator thereof, men, women or children are permitted to engage in dancing, except that any public dance hall licensed as a cabaret pursuant to Chapter 6B.70 shall not be required to be licensed as a public dance hall.

“Security personnel” shall mean a security guard, bouncer, door person, or any person performing similar duties who is present at an entertainment, dancing or skating establishment to provide crowd control; protect persons or property from harm or unlawful activity; deter, observe, and detect unlawful or unauthorized activity; or supervise entry and exit at the establishment. A commissioned law enforcement officer or any person possessing a valid security guard license issued under chapter 18.170 RCW is not “security personnel” for the purposes of this chapter and is not required to obtain a “security personnel license.”

“Skating rink” means any building, room, auditorium, hall or other place which is maintained and used for public roller skating or public ice skating in which for compensation paid directly or indirectly to the owner, proprietor, manager or operator thereof, men, women or children are permitted to engage in roller skating or ice skating.

In the sections pertaining to teenage dances, the following words and phrases are defined and shall be construed as hereinafter set out unless it shall be apparent from the context that they have a different meaning:

“Sponsor or sponsoring group” shall mean any one or more of the following:

- A. Duly accredited public or private schools.
- B. Governmental agencies, entities, or political subdivisions.
- C. Bona fide clubs, dance halls, fraternal orders, societies, organizations or groups of persons organized and existing for or devoted primarily to the purposes of promoting and carrying on youth activities and recreational and dancing facilities, provided that such club, dance hall, order, society, group or organization has been regularly and duly organized, active, and in existence for at least one year prior to the time of any application for a permit for a teenage dance.

“Teenage Dance Committee” means the committee hereinafter provided for.

“Teenage dance” shall mean a special dance held under a permit authorized by the Teenage Dance Committee and conducted in compliance with this chapter.

“Temporary event” means an entertainment event lasting in duration of less than 11 days.

“Written safety plan” means a written document submitted with the entertainment/dancing license that includes, at a minimum, the following information about the entertainment and dancing establishment:

1. When using security personnel, identify the number of security personnel and where they will be/are located throughout the establishment. All security personnel must be licensed as required by chapter 6B.70.
2. Procedures for checking identification and searching patrons;
3. Procedures for handling violent incidents, other emergencies, and calling the Tacoma Police Department;
4. A description of the training provided or completed by the security and other personnel, including conflict de-escalation training;

- 5. Procedures for crowd control and preventing overcrowding;
- 6. Procedures for disturbances outside the premises from patrons leaving the establishment, i.e. loitering, vandalism, noise, parking, and crowd dispersal;
- 7. Current hours of operation and anticipated hours of operation; and
- 8. Current contact information for the person or position responsible for addressing safety, security, or City code-related complaints by patrons or neighborhood residents.
- 9. Detailed description of the entertainment to be provided at the establishment.

(Ord. 28594 Ex. A; passed Jul. 2, 2019; Ord. 28540 Ex. B; passed Nov. 6, 2018; Ord. 28024 Ex. A; passed Oct. 11, 2011; Ord. 27588 Ex. C; passed Feb. 20, 2007; Ord. 27297 § 1; passed Nov. 23, 2004)

6B.80.030 License fees.

A. The license fees for an entertainment establishment are hereby fixed as follows:

Square feet of dancing or skating space	First Year Fee	Renewal or Temporary Fee
0 to 2,999	\$150	\$100
3,000 to 6,000	\$220	\$170
Over 6,000	\$300	\$250

B. Annual or temporary fees for charitable organizations as defined in 6B.10.030:

Charitable Organization	\$25
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C. Fees for issuance of a teen dance permit:

Teen Dance Permit	\$125
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The Committee shall require payment of the fee from the applicant to cover the cost to the City before issuing any permit; provided, however, the Committee, within its discretion, may waive payment of this fee when all of the profits from such teenage dance are used exclusively by the sponsor for youth activities and recreation purposes.

(Ord. 28540 Ex. B; passed Nov. 6, 2018; Ord. 28024 Ex. A; passed Oct. 11, 2011; Ord. 27588 Ex. C; passed Feb. 20, 2007; Ord. 27406 § 7; passed Aug. 30, 2005; Ord. 27297 § 1; passed Nov. 23, 2004)

6B.80.035 Exemptions.

The following types of entertainment and events are exempt from the license required by this chapter. This exemption does not relieve any establishment from complying with all other applicable laws, including, but not limited to, Title 6 and the laws related to noise levels and nuisances, particularly those contained in Title 8.

- A. Athletic events sponsored or conducted by the Washington Interscholastic Athletic Association (WIAA) or an elementary or secondary school wherein the athletic participants are students in such school;
- B. Motion picture theaters not providing live entertainment;
- C. Temporary events that are operated within an establishment licensed under this chapter; provided that such temporary event must comply with the provisions in TMC 6B.80.041 below;
- D. Entertainment sponsored by any local or state government;
- E. Entertainment provided for members and their guests at a private club having an established membership when admission is not open to the public. For purposes of this section, private club means corporations or associations operated solely for objects of national, social, fraternal, patriotic, political, or athletic nature, in which membership is by application and regular dues are charged, and the advantages of which club belong to members, and the operation of which is not primarily for monetary gain;
- F. Entertainment provided for invited guests at a private event such as a wedding reception, banquet, or celebration where there is no admission charge or required minimum charge at the event;
- G. Special Events receiving a Special Event permit issued by the City of Tacoma or Metro Parks;

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H. Performances by the students at educational institutions as defined by the Education Code where such performances are part of an educational or instructional curriculum or program;

I. Book readings, book signings, poetry recitations, and any other similar entertainment consisting of the spoken word, including plays;

J Entertainment limited to the use of a radio, music recording machine, juke box, television, video games, video programs, or recorded music by an establishment that does not permit dancing;

K. Entertainment consisting of ambient or incidental music provided for guests or patrons by singers or musicians such as a piano player, harpist, strolling violinist, mariachi band, guitarist or band. If there is an admission charge required to observe or attend such entertainment, the music will not be considered ambient or incidental;

L. Any establishment, venue or assemblage of forty-nine (49) persons or less, as described in the maximum occupancy load;

M. Entertainment lawfully conducted at any business licensed under Chapter 6B.30, Adult Entertainment or Chapter 6B.70, Entertainment/Dancing – Liquor Served.

N. Baseball, football or other athletic games.

(Ord. 28594 Ex. A; passed Jul. 2, 2019: Ord. 28540 Ex. B; passed Nov. 6, 2018: Ord. 28024 Ex. A; passed Oct. 11, 2011: Ord. 27588 Ex. C; passed Feb. 20, 2007)

6B.80.040 Reports to Chief of Police.

A. The licensee, owner, or operator of any establishment shall file with the license application a written safety plan, as defined in this chapter.

B. Establishments shall file their written safety plans upon initial application with the Director, who shall distribute them to the Tacoma Police Department. No establishment may open to the public without filing a written safety plan in accordance with this section and receiving notification that the Entertainment/Dancing license has been approved by the City.

C. Establishments shall make an updated copy of their safety plan available for review by the establishment's employees. The safety plan shall be made available upon request by the City, patrons, or neighborhood residents.

D. The written safety plan must be reviewed at least once every year by the business owner. If there are any changes from the original written safety plan submitted upon initial application, an updated safety plan must be submitted to the Director with the next annual license renewal.

(Ord. 28594 Ex. A; passed Jul. 2, 2019: Ord. 28540 Ex. B; passed Nov. 6, 2018: Ord. 28024 Ex. A; passed Oct. 11, 2011: Ord. 27588 Ex. C; passed Feb. 20, 2007: Ord. 27297 § 1; passed Nov. 23, 2004)

6B.80.041 Temporary events.

A. Temporary events at location without current Entertainment License.

Temporary events as defined in this chapter shall, at least 15 business days prior to the start of the event, file a written safety plan with application to the Director, who shall distribute to the Tacoma Police Department. No temporary event may open to the public without filing a written safety plan in accordance with this section and receiving notification that the Entertainment/Dancing license has been approved by the City.

B. Temporary Events at location with current Entertainment License.

Temporary events, as defined in this chapter, that will occur at an establishment that is licensed under 6B.70 or 6B.80 may be required, at least 15 days prior to the start of the event, to submit a written safety plan with application for the temporary event and receive approval from the City prior to the event opening to the public. A safety plan will be required if requested by the Tacoma Police Department, Tacoma Fire Department, or other City official and determined to be necessary for the health and safety of the public and the attendees of the event.

(Ord. 28594 Ex. A; passed Jul. 2, 2019:)

6B.80.045 Reports to the Fire Marshal.

A. The licensee, owner, or operator of any establishment with a building occupancy of more than 99 persons that meets the definition for establishment, as defined in this chapter, shall file with the license application the following:

(a) Building information regarding square feet and number of exits;

2. Operational plan, and scope of business or event activity;
 3. A fire evacuation and fire safety plan for the building, as required in section 404 of the International Fire Code;
 4. A plan for quarterly fire drills by employees, as required in section 405 of the International Fire Code; and
 5. Any other required reports upon renewal of the Annual Assembly Permit, as defined in Section 3.09.038 TMC.
- B. No business activity is permitted prior to the license approval.

Existing buildings will be subject to inspection for compliance with the code requirements for places of assembly. Buildings not meeting the requirements for an entertainment establishment, public dance hall, or skating rink occupancy, as adopted in Title 2 or Title 3, shall *not* be permitted to be used for the same purposes.

(Ord. 28540 Ex. B; passed Nov. 6, 2018; Ord. 28024 Ex. A; passed Oct. 11, 2011; Ord. 27588 Ex. C; passed Feb. 20, 2007)

6B.80.050 Condition of premises – Lighting.

Every entertainment establishment shall at all times be kept in a clean, healthful, sanitary condition, and all stairways, halls, passages, and rooms connected with such establishment shall be kept open and well lighted. During hours of darkness, every establishment shall be lighted in such a manner and to such an extent as is usual or customary for lighting of halls or rooms of like dimensions during the hours of darkness for public assemblies before any person is admitted thereto and before any entertainment is commenced therein; provided, however, that a minimum level of 30 lux horizontal measured at 30 inches from the floor on 10-foot centers shall be established for all areas thereof; such lighting or illumination shall be maintained thereafter throughout the entire time while such establishment is open or entertainment is in progress therein and during any recess or other intermission, without diminution and without interruption until such activity is concluded and until such establishment is cleared and closed.

(Ord. 28540 Ex. B; passed Nov. 6, 2018; Ord. 27297 § 1; passed Nov. 23, 2004)

6B.80.060 Hours.

All entertainment establishments shall be closed before 2:00 a.m. and shall remain closed until 6:00 a.m. on the same day unless authorized by the Director.

(Ord. 28540 Ex. B; passed Nov. 6, 2018; Ord. 28024 Ex. A; passed Oct. 11, 2011; Ord. 27297 § 1; passed Nov. 23, 2004)

6B.80.070 Attendance of minors at dances.

No person under the age of 18 years shall take part in or knowingly be permitted to take part in any public dance unless such person be accompanied by a parent or legal guardian, except as expressly provided for with respect to teenage dances set forth in this Chapter.

(Ord. 27297 § 1; passed Nov. 23, 2004)

6B.80.080 Conduct and inspection.

No person maintaining, conducting, or carrying on any establishment or having charge or control thereof, nor any person employed in and about such a place, shall allow any person under the influence of illegal substances to enter or remain in any such establishment. The licensee, business owner, manager, or other responsible party shall allow entry by City of Tacoma officials for the purposes of ensuring for public safety at any time the facility is open. Denial of entry is cause for summary suspension of the license.

(Ord. 28540 Ex. B; passed Nov. 6, 2018; Ord. 28024 Ex. A; passed Oct. 11, 2011; Ord. 27588 Ex. C; passed Feb. 20, 2007; Ord. 27297 § 1; passed Nov. 23, 2004)

6B.80.090 *Repealed by Ord. 28540.* Use of intoxicants or narcotic substances.

(Repealed by Ord. 28540 Ex. B; passed Nov. 6, 2018; Ord. 27297 § 1; passed Nov. 23, 2004)

6B.80.100 *Repealed by Ordinance 28024.* Smoking prohibited.

(Ord. 28024 Ex. A; passed Oct. 11, 2011; Ord. 27297 § 1; passed Nov. 23, 2004)

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6B.80.110 Teenage Dance Committee.

A committee, which shall be known as the Teenage Dance Committee, is hereby established. The Committee shall consist of four members, one of whom shall be the Chief of Police of the City or designated representative; one of whom shall be the Director of Finance or designated representative; one of whom shall be the Director of Neighborhood and Community Services Department or designated representative; and one of whom shall be appointed by the Office of the City Manager.

(Ord. 28540 Ex. B; passed Nov. 6, 2018: Ord. 27297 § 1; passed Nov. 23, 2004)

6B.80.120 Teen dance permit – Issuance.

No permit for a teenage dance shall ever be issued except to a sponsor or sponsoring group. Such permit shall be issued by the Director, but only after Committee approval of the application therefor. A permit is required for each location and each teenage dance; provided, however, the Committee may issue a permit granting to an approved sponsor or sponsoring group, for a period of one year, the right to conduct teenage dances in any of such sponsor's regular established facilities.

(Ord. 27297 § 1; passed Nov. 23, 2004)

6B.80.130 Teen dance permit applications – Requirements.

A. The application for a permit shall be accompanied by adequate proof that the place or premises where the dance is to be held has a valid Entertainment/Dancing – No Liquor Served license, or is not required to have such license but conforms with all safety regulations established by law, and must be filed with the Committee at least 30 calendar days prior to the time set for the intended dance.

B. The application for permit shall set forth therein the following minimum information:

1. The name and address of the applicant's officers.
2. The date upon which the dance is to be held.
3. The address of the place where the dance is to be held.
4. The approximate attendance expected.
5. The minimum number of adult supervisors who will be in attendance at all times during the holding of said dance, and the names and addresses of such adults.

C. Upon the filing of each application for a teenage dance, the Committee shall cause to be made such investigation as it deems proper, and shall either deny or approve the same. If the application is approved, the permit for such dance shall then be issued by the Director. A copy of the issued permit shall be filed with the Committee. If the application for such permit is denied by the Committee, the applicant shall have the same right of appeal as provided for in Section 6B.10.060.

(Ord. 28594 Ex. A; passed Jul. 2, 2019: Ord. 28540 Ex. B; passed Nov. 6, 2018: Ord. 27297 § 1; passed Nov. 23, 2004)

6B.80.140 Teen dance regulations.

A. No minor admitted to a teenage dance shall be permitted to leave and thereafter re-enter the dancing premises during the course of the event, and no pass-out checks shall be issued except in emergencies and when authorized specifically by the person in charge of said dance.

B. No illegal substances shall be sold, consumed, or available on the premises in or about which any teenage dance is held.

C. Admission to a teenage dance shall be denied to any person under the influence of any illegal substance, or having any such substance in the person's possession.

D. Sufficient adult supervision shall be provided by the sponsor at all teenage dances to insure that accepted standards of social conduct are followed.

E. No dancing at any teenage dance shall be permitted after the hour of 12:00 midnight unless the permit issued for that dance specifically authorizes the continuance for a later hour. Authorization to continue dancing after the hour of 12:00 midnight may be approved within the discretion of the Committee.

F. No person of the age of 21 years or more and no person under the age of 16 years shall attend any teenage dance as a participant; provided, however, that any person having satisfactory proof of current senior high school attendance shall be eligible to attend such dance as a participant. This does not prohibit the attendance of chaperons and parents or others who do not participate in the dancing, nor does it prohibit persons employed as entertainers or musicians at such dances.

G. It shall be unlawful and constitute a violation of this chapter for any person who is not eligible for admittance to a teenage dance to loiter around or about the premises at which such dance is being held.

H. The provisions and conditions contained in Sections 6B.80.050 and 6B.80.080, both inclusive, and as they may be amended, shall likewise apply to teenage dances when such provisions are applicable and not in conflict with the provisions herein contained. Teenage dances shall in no way be construed as public dances.

(Ord. 28593 Ex. A; passed Jul. 2, 2019; Ord. 28540 Ex. B; passed Nov. 6, 2018; Ord. 27406 § 8; passed Aug. 30, 2005; Ord. 27297 § 1; passed Nov. 23, 2004)

6B.80.150 *Repealed by Ord. 28540.* Teen Dance Committee may make rules and regulations.

(Ord. 28540 Ex. B; passed Nov. 6, 2018; Ord. 27297 § 1; passed Nov. 23, 2004)

**CHAPTER 6B.90
FIRE ALARMS AND FIRE SUPPRESSION SYSTEMS**

Sections:

- 6B.90.010 License required.
- 6B.90.020 Qualifications for license.
- 6B.90.030 License fees.

(Ord. 27406 § 9; passed Aug. 30, 2005)

6B.90.010 License required.

It shall be unlawful for any person to engage in the business of selling, installing, maintaining, or repairing fire detection and fire alarm devices and equipment without first obtaining a license pursuant to the provisions of this chapter.

It shall be unlawful to sell, install, maintain, and/or perform testing of fire suppression systems and appliances, including, but not limited to, the following: (1) wet and dry sprinkler systems; (2) kitchen range hood suppression systems; (3) foam systems; (4) clean agent systems; (5) standpipes; (6) underground fire main service systems; and (7) all types of suppression systems for spray booths, rooms or areas, and the maintenance of fire extinguishers in the City without first obtaining a license pursuant to the provisions of this chapter. Any business engaged in the aforementioned activity shall be subject to review. All applicable requirements of the Fire Department and the Washington State Fire Marshal’s office shall be met to be eligible for licensing.

One license shall include and cover all employees of a licensee.

(Ord. 27406 § 10; passed Aug. 30, 2005; Ord. 27297 § 1; passed Nov. 23, 2004)

6B.90.020 Qualifications for license.

Every applicant for such license who is selling or installing fire detection or fire alarm devices and equipment must satisfy the Director that such fire detection or fire alarm devices and equipment meet with the approval of the Underwriters’ Laboratories.

Every applicant for such license who is installing fire suppression systems and appliances must satisfy the Director that all applicable requirements of the Fire Department and the Washington State Fire Marshal’s office shall be met to be eligible for licensing.

(Ord. 27406 § 11; passed Aug. 30, 2005; Ord. 27297 § 1; passed Nov. 23, 2004)

6B.90.030 License fees.

The license fees shall be as set forth below; provided, however, that no such license fee shall be charged any person engaged in general merchandising or retailing at a fixed location with the sale of fire detection or fire alarm devices and equipment being but incidental to that business.

Fee	\$90
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(Ord. 28539 Ex. I; passed Nov. 6, 2018; Ord. 27406 § 12; passed Aug. 30, 2005; Ord. 27297 § 1; passed Nov. 23, 2004)

CHAPTER 6B.100

REPEALED

FIREWORKS

Repealed by Ord. 27308

(Ord. 27308 § 6; passed Jan. 11, 2005;
Ord. 27297 § 1; passed Nov. 23, 2004)

CHAPTER 6B.110
GARAGES, FUEL STATIONS, AND MARINE REPAIR FACILITIES

Sections:

- 6B.110.010 License required.
- 6B.110.020 Definitions.
- 6B.110.030 License fees.
- 6B.110.040 Exemptions.
- 6B.110.050 Records.
- 6B.110.060 Defaced numbers.
- 6B.110.070 Storage of vehicles.

6B.110.010 License required.

It shall be unlawful for any person to operate or engage in the business of operating a garage as defined in this chapter without first obtaining a license pursuant to the provisions of this chapter. Any person holding a garage license issued pursuant to this chapter shall be entitled to engage in the business of repairing or restoring automotive vehicles or marine vessels and of selling automotive and/or marine vessel parts and accessories, provided that such licensee complies with any additional federal or state statutes, or local ordinances that may apply.

(Ord. 28539 Ex. J; passed Nov. 6, 2018; Ord. 27297 § 1; passed Nov. 23, 2004)

6B.110.020 Definitions.

For the purposes of this chapter, words and phrases shall mean as follows:

“Automotive and/or marine vessel parts store” means any facility or place of business whose primary purpose is the sale of new or used parts, accessories, tires, equipment, and similar products typically utilized in the maintenance or repair of motor vehicles, trailers, or marine vessels.

“Garage” means a service station, repair garage, storage garage/parking lot, vehicle part recycling facility, automotive and/or marine vessel parts store, or mobile garage as defined herein.

“Marine vessel” means any watercraft propelled by oars, paddles, sails, or engines.

“Mobile garage” means any business entity that engages in the trade of the repair or restoration of motor vehicles, trailers, or marine vessels for compensation, when such business entity is capable of moving or being moved to the customer’s location for the purpose of providing such services.

“Motor vehicle” means any form of self-propelled vehicle, suitable for carrying and/or transporting at least one person.

“Repair of motor vehicles, trailers, or marine vessels” means the trade of the diagnosis and/or repair of malfunctions of motor vehicles, trailers, or marine vessels, including, but not limited to, the installation, manufacture, exchange, restoration, or repair of mechanical, electrical, or body parts; the performance of any electrical or mechanical adjustment; the performance of any service work incident to routine maintenance or repair; or the fabrication, repair, or lay-up of fiberglass materials commonly used in the repair of motor vehicle bodies or marine vessel hulls.

“Repair garage” means any facility or place of business at which the trade of the repair of motor vehicles, trailers, or marine vessels is engaged in for compensation and which is not classified as a service station; however, repair garages may offer services listed under the service station definition.

“Service station” means any facility or place of business at which any of the following activities are engaged in for compensation:

- A. The selling and dispensing of fuel for motor vehicles or marine vessels;
- B. Services in connection with the repair of motor vehicles, trailers, or marine vessels when such repair or maintenance is limited to the adjustment, repair, and/or replacement of parts requiring no open flame or welding;
- C. The replacement of motor vehicle, trailer, or marine vessel exterior body panels, the replacement of motor vehicle, trailer, or marine vessel structural and nonstructural body components, or the replacement or repair of motor vehicle, trailer, or marine vessel suspension components; provided, that such replacement and/or repair requires no open flame or welding; and provided further, that such repair shall not include the application of paint and/or similar finishes;

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D. The repair of motor vehicle, trailer, or marine vessel exterior body panels; provided, that such repair does not include the application of more than nine square feet of fiberglass materials;

E. The repair or replacement of motor vehicle, trailer, or marine vessel windows or windshields;

F. The washing or cleansing of motor vehicles, trailers, or marine vessels; or

G. The renting or leasing of motor vehicles or trailers.

“Storage garage and parking lots” means any facility or place of business at which motor vehicles and/or trailers are stored or parked in exchange for consideration in any building, enclosure, or space in which there is provided room for the storage or parking of more than three motor vehicles or trailers.

“Trailer” means a cart, wagon, or other nonmotorized vehicle designed to be pulled by a motor vehicle.

“Vehicle part recycling facility” means any facility or place of business at which parts are removed from motor vehicles or trailers, and such removed parts are sold or reused by any means whatsoever; provided, that, for the purpose of this chapter, lubricants and fluids shall not be construed to be an automotive part.

(Ord. 28539 Ex. J; passed Nov. 6, 2018; Ord. 27297 § 1; passed Nov. 23, 2004)

6B.110.030 License fees.

The annual license fees for garages shall be payable in advance and are hereby fixed in the amounts shown in the following schedule:

Type of license	Fees
Automotive and/or marine vessel parts store	\$ 50
Mobile garage	\$ 50
Repair garage	\$100
Service station	\$100
Storage garage and parking lots	\$ 50
Vehicle part recycling facility	\$100

(Ord. 28539 Ex. J; passed Nov. 6, 2018; Ord. 27406 § 13; passed Aug. 30, 2005; Ord. 27297 § 1; passed Nov. 23, 2004)

6B.110.040 Exemptions.

No garage license shall be required of any person operating any garage used exclusively for the maintenance, storage, or repair of vehicles that are owned or leased by such person, provided that this exemption shall not apply to persons engaged in the business of leasing or renting motor vehicles to other entities. A person operating as a repair garage or service station will be exempted from the mobile garage license requirement.

(Ord. 27297 § 1; passed Nov. 23, 2004)

6B.110.050 Records.

Every person engaged in the business of operating a repair garage or service station shall, whenever any motor vehicle or marine vessel is left for repairs, keep suitable records that identifies such vehicle or vessel left for repairs, including the date and the hour when the vehicle or vessel was left for repairs; the name of the owner of the vehicle or vessel; the name or names of the person or persons operating or in charge of the vehicle or vessel; the vehicle license plate number and the state issuing same; the vehicle or vessel license number attached to the vehicle or vessel and the state issuing same, if different from the vehicle license plate number; and the make, model, color, and vehicle identification number.

Every person engaged in the business of operating a repair garage or service station shall keep disposal records on wastes generated by the business for three years, and have such records accessible for inspection.

Every person engaged in the business of operating a repair garage or service station that rents or leases vehicles or vehicle trailers as defined herein shall keep a record showing the name and address of each renter or lessee; a description of the vehicle or trailer rented and the date and hour that the same was rented and returned, together with information as to any damages which such vehicle or trailer may have suffered.

(Ord. 27297 § 1; passed Nov. 23, 2004)

6B.110.060 Defaced numbers.

When any motor vehicle or marine vessel is being inspected and the record thereof made as required in Section 6B.110.050, if it appears that any of the numbers required to be recorded are missing or have been defaced, changed, or altered in any manner, the manager or person in charge of such garage shall immediately notify the Police Department of the City of such fact.

(Ord. 27297 § 1; passed Nov. 23, 2004)

6B.110.070 Storage of vehicles.

Every person operating a garage shall, at all times when any motor vehicle or trailers are located on the premises, keep such vehicles or trailers within an area that shall have a minimum lighting level that is adequate to provide an average illumination of 10-foot candle (107 lux) over the area at a height of 30 inches (762 mm) above the ground level; provided that, in case of conflict between this chapter and any provision of the Building Code of the City or the Washington State Energy Code, then the provisions of the Building Code or the Energy Code shall govern. All vehicles shall be stored in a manner that ensures no adverse impact to the municipal storm system.

(Ord. 27297 § 1; passed Nov. 23, 2004)

CHAPTER 6B.120

REPEALED

GAS FITTERS AND APPLIANCE INSTALLERS

Repealed by Ord. 28539

(Repealed by Ord. 28539 Ex. K, passed Nov. 6, 2018; Ord. 27406 § 14; passed Aug. 30, 2005;
Ord. 27297 § 1; passed Nov. 23, 2004)

**CHAPTER 6B.125
HAZARDOUS MATERIALS**

Sections:

- 6B.125.010 License required.
- 6B.125.020 Qualifications for license.
- 6B.125.030 License fees.
- 6B.125.040 Exemptions.

6B.125.010 License required.

It shall be unlawful to use, manufacture, process, store, or dispose of hazardous materials, classified in the UN Hazard Classification System, as follows: (1) Explosives; (2) Gases; (3) Flammable liquids; (4) Flammable solids; (5) Oxidizing substances and Organic peroxides; (6) Toxic and Infectious substances; (7) Radioactive materials; (8) Corrosive substances; and (9) Miscellaneous hazardous materials, products, substances, or organisms in amounts requiring a permit from the Tacoma Fire Department, the Washington State Department of Ecology, the Tacoma Pierce County Health Department, or any amounts requiring a license from the state of Washington, in the City, without first obtaining a license pursuant to the provisions of this chapter.

(Ord. 27406 § 15; passed Aug. 30, 2005)

6B.125.020 Qualifications for license.

Every applicant for such license whose business activity will result in the use, manufacturing, processing, storage, or disposal of products listed in the UN Hazard Classification System shall satisfy the Director that any required permits have been obtained from the Tacoma Fire Department, the Washington State Department of Ecology, and the Tacoma Pierce County Health Department.

(Ord. 27406 § 15; passed Aug. 30, 2005)

6B.125.030 License fees.

Hazardous Materials License	Fee
First year fee	\$150
Subsequent annual fee	\$ 90

(Ord. 27406 § 15; passed Aug. 30, 2005)

6B.125.040 Exemptions.

Any person licensed under Chapter 6B.150 is exempt from the requirements of this section.

(Ord. 27406 § 15; passed Aug. 30, 2005)

**CHAPTER 6B.130
HOME OCCUPATIONS**

Sections:

- 6B.130.010 License required – Conditional home occupation agreement.
- 6B.130.020 License fee.
- 6B.130.030 Exemptions.

6B.130.010 License required – Conditional home occupation agreement.

A. It is unlawful for any person to engage in a “home occupation,” as defined in TMC 13.01.060, within a residential building or building accessory thereto without first obtaining a license pursuant to the provisions of this chapter. Prior to issuance of said license, the Director must be satisfied that the applicant will be in conformance with applicable laws, including, but not limited to, the criteria set out in TMC 13.06.080, and the applicant must also manifest assent to comply with all applicable laws and regulations by entering into a Conditional Home Occupation Agreement provided by the Director which will contain the code and regulatory requirements most directly applicable to each applicant’s situation.

B. Both the license and the Conditional Home Occupation Agreement are personal to the original applicant, and may not be assigned. If there is a change of location of the licensed home occupation, the license holder need not obtain a new license, but is required to enter into a new Conditional Home Occupation Agreement. Should the type of home occupation be changed, the license holder must obtain a new license and enter into a new Conditional Home Occupation Agreement.

C. “Home occupation” means a business, profession, occupation, or trade conducted for gain or support and located entirely within a residential building or a building accessory thereto, which use is accessory, incidental, and secondary to the use of the building for dwelling purposes and does not change the essential residential character or appearance of such building. The intent of this definition is to maintain consistency with Home Occupations as defined in TMC 13.06.060.

(Ord. 28910 Ex. A; passed Oct. 31, 2023; Ord. 28593 Ex. A; passed Jul. 2, 2019; Ord. 28402 Ex. A; passed Dec. 13, 2016; Ord. 28208 Ex. A; passed Mar. 18, 2014; Ord. 27297 § 1; passed Nov. 23, 2004)

6B.130.020 License fee.

The license fee for a home occupation is a one-time fee and is hereby fixed as follows:

Home occupation license	\$75
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(Ord. 27406 § 16; passed Aug. 30, 2005; Ord. 27297 § 1; passed Nov. 23, 2004)

6B.130.030 Exemptions.

The Conditional Home Occupation Agreement and fee assessed by the provisions of this chapter shall not apply to:

- A. Any charitable organization;
- B. Family day cares, short term rentals, and adult family homes as defined in TMC 13.06.060;
- C. Persons engaging in business of renting or leasing real property; or
- D. Persons whose gross business income is derived from service activity in or with the City generating annual gross income of less than \$1,000.
- E. Farmers, gardeners, or other persons selling, delivering, or peddling any fruits, vegetables, berries, eggs, or any farm produce or edibles raised, gathered, produced, or manufactured by such person as outlined in RCW 36.71.090

(Ord. 28910 Ex. A; passed Oct. 31, 2023; Ord. 28402 Ex. A; passed Dec. 13, 2016; Ord. 27297 § 1; passed Nov. 23, 2004)

CHAPTER 6B.140
TRANSIENT ACCOMMODATIONS

Sections:

- 6B.140.010 License required.
- 6B.140.020 Definitions.
- 6B.140.030 License fees.
- 6B.140.040 Exemptions.
- 6B.140.050 Record requirements.
- 6B.140.060 Manager required on premises.
- 6B.140.070 Prohibited use of transient accommodation.
- 6B.140.080 Guest room identification.
- 6B.140.090 *Repealed.*

6B.140.010 License required.

It shall be unlawful for any person, either as owner, lessor, lessee, manager, or agent, to conduct, keep, manage, or operate or cause to be kept, managed or operated, transient accommodations in the City without first obtaining a license pursuant to the provisions of this chapter.

(Ord. 28402 Ex. B; passed Dec. 13, 2016; Ord. 27297 § 1; passed Nov. 23, 2004)

6B.140.020 Definitions.

“Adult hotel” means a transient accommodation that offers a guest room for rent for any period of time less than 10 hours or allows a person to sub-rent the guest room for a period of time that is less than 10 hours.

“Guest” means any person occupying or registered to occupy a lodging unit at a transient accommodation.

“Guest room” means an individual room or group of interconnected rooms intended for sleeping that is for rent or use by a guest, and is individually designated by number, letter, or other means of identification. A guest room may or may not include areas for cooking and eating.

“Transient accommodation” means any building or facility, such as a hotel, motel, condominium, resort, bed and breakfast, short-term rental that meets the definition of TMC 13.06.700, or any other facility or place offering three or more guest rooms to persons to be used or which may be used for sleeping or living quarters by guests for periods of less than 30 days, except transient accommodation shall not include a short-term rental where the entire dwelling is rented.

(Ord. 28402 Ex. B; passed Dec. 13, 2016; Ord. 27297 § 1; passed Nov. 23, 2004)

6B.140.030 License fees.

The license fees for a transient accommodation are hereby fixed at \$75.00.

(Ord. 28402 Ex. B; passed Dec. 13, 2016; Ord. 27406 § 17; passed Aug. 30, 2005; Ord. 27297 § 1; passed Nov. 23, 2004)

6B.140.040 Exemptions.

This chapter shall not apply to those places where children, elderly persons, invalids, or convalescents are exclusively accommodated, or to those premises licensed as trailer camps or recreational vehicle parks.

(Ord. 27297 § 1; passed Nov. 23, 2004)

6B.140.050 Record requirements.

Every person operating or conducting any transient accommodation as defined herein shall at all times keep therein a register system which shall be kept in chronological order by date and include the time the guest checks into and out of the guest room, the name and mailing address of the person renting the guest room, and the names of all other persons occupying the guest room. The owner or operator shall also require valid photo identification for all guests, including those paying in cash, money order, traveler check or personal checks, or by voucher, at the time of registration. Such identification shall be in valid and current form issued by a governmental entity.

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The operator of any transient accommodation shall keep a permanent record of all reservations made for and on behalf of any guest and a copy of guest photo identification taken at the time of registration. Registration records are to be kept in chronological order by date and retained for a period of three years, and shall be open to inspection at all times by any police officer of the City or the state of Washington or other City official conducting official City business.

(Ord. 28402 Ex. B; passed Dec. 13, 2016: Ord. 27297 § 1; passed Nov. 23, 2004)

6B.140.060 Manager required on premises.

Every person conducting, keeping, managing, or operating, or causing to be conducted, kept, managed, or operated, any transient accommodation shall have a manager or person in charge of said transient accommodation present on the premises of said transient accommodation at all times that the same is being conducted, operated, and maintained. Said manager or person in charge shall be screened for civil and criminal background information by a company that is licensed with the City prior to being employed at any transient accommodation licensed hereunder.

(Ord. 28402 Ex. B; passed Dec. 13, 2016: Ord. 27297 § 1; passed Nov. 23, 2004)

6B.140.070 Prohibited use of transient accommodation.

No person in charge of any transient accommodation, either as owner, agent, manager, clerk, or employee or in any other capacity, shall use, permit, or suffer to be used the transient accommodation or any portion thereof for the purpose of an adult hotel; prostitution; the illegal manufacture, possession, sale, distribution, or use of narcotics or dangerous drugs as designated or defined by TMC 8.28; or shall permit any fighting, boisterous conduct, or any other disorderly conduct therein.

(Ord. 28402 Ex. B; passed Dec. 13, 2016: Ord. 27297 § 1; passed Nov. 23, 2004)

6B.140.080 Guest room identification.

Each guest room in a transient accommodation shall be identified in a plain and conspicuous manner by placing such identification, such as a number, letter, or other method of identification on the outside door of each guest room, and no two guest rooms shall bear the same identification. In addition to this requirement, transient accommodations may be subject to TMC 8.45.080, which contains additional site hardening requirements.

(Ord. 28402 Ex. B; passed Dec. 13, 2016: Ord. 27297 § 1; passed Nov. 23, 2004)

6B.140.090 *Repealed by Ordinance 28402.* Advertising unlicensed premises.

(Repealed by Ord. 28402 Ex. B; passed Dec. 13, 2016: Ord. 27297 § 1; passed Nov. 23, 2004)

CHAPTER 6B.145
LIVE/WORK AND WORK/LIVE

Sections:

- 6B.145.010 License Required – Special agreement.
- 6B.145.020 License Fee.
- 6B.145.030 Exemptions.

6B.145.010 License Required – Special agreement.

A. It is unlawful for any person to operate or engage in business activities within live/work or work/live units, as defined in TMC 13.06.700, without first obtaining a license pursuant to the provisions of this chapter. Prior to the issuance of said license, the Director must be satisfied that the applicant will be in conformance with applicable laws, including, but not limited to, the criteria set out in TMC 13.06.570 and TMC 2.02, and the applicant must also manifest assent to comply with all applicable laws and regulations by entering into a Conditional Live/Work and Work/Live Agreement.

B. Both the license and the Conditional Live/Work and Work/Live Agreement are personal to the original applicant, and may not be assigned. If there is a change of location of the licensed business to another live/work or work/live unit, the license holder need not obtain a new license, but is required to enter into a new Conditional Live/Work and Work/Live Agreement. Should the nature of the business change, the license holder must obtain a new license and enter into a new Conditional Live/Work and Work/Live Agreement.

(Ord. 28593 Ex. A; passed Jul. 2, 2019; Ord. 28327 Ex. B; passed Nov. 3, 2015)

6B.145.020 License Fee.

The license fee for a live/work or work/live is a one-time fee and is hereby fixed as follows:

Live/Work or Work/Live license	\$75
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(Ord. 28327 Ex. B; passed Nov. 3, 2015)

6B.145.030 Exemptions.

The fee assessed by the provisions of this chapter shall not apply to:

- A. Any charitable organization.
- B. Day cares, bed and breakfasts, and boarding homes.
- C. Business of renting or leasing real property.
- D. Persons whose gross business income is derived from service activity in or with the City generating annual gross income of less than \$1,000.

(Ord. 28327 Ex. B; passed Nov. 3, 2015)

CHAPTER 6B.150
OIL AND GAS DELIVERY VEHICLES

Sections:

- 6B.150.010 License required.
6B.150.015 Definitions.
6B.150.020 License fees.
6B.150.030 License requirements.
6B.150.040 Term and due date.

6B.150.010 License required.

It shall be unlawful to operate any oil and gas tank vehicle used in the delivery of oil, gasoline, fuel oil, and all other liquid petroleum products in the City without first obtaining a license pursuant to the provisions of this chapter.

(Ord. 27297 § 1; passed Nov. 23, 2004)

6B.150.015 Definitions.

“Mobile/fleet fueling truck” means “oil and gas tank vehicle.”

“Oil and gas tank vehicle” means any commercial motor vehicle such as a trailer truck or tractor-trailer with a tank-body that is designed to transport liquid or gaseous materials within a tank as defined in the Code of Federal Regulations Title 49, now and as hereafter amended.

(Ord. 28539 Ex. L; passed Nov. 6, 2018)

6B.150.020 License fees.

The annual license fee for an oil and gas tank vehicle is hereby fixed as follows:

Oil and Gas Tank Vehicle	\$100
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(Ord. 28539 Ex. L; passed Nov. 6, 2018; Ord. 27406 § 18; passed Aug. 30, 2005; Ord. 27297 § 1; passed Nov. 23, 2004)

6B.150.030 License requirements.

In lieu of a Fire Department inspection, the City will validate that current State of Washington and U.S. Department of Transportation (“DOT”) inspections that are required by state and federal law have been completed. This will validate that safety features for the cargo tank are appropriate and functioning and that the safety features of the truck itself are in compliance with state and federal standards.

(Ord. 28910 Ex. A; passed Oct. 31, 2023; Ord. 28539 Ex. L; passed Nov. 6, 2018; Ord. 27406 § 19; passed Aug. 30, 2005; Ord. 27297 § 1; passed Nov. 23, 2004)

6B.150.040 Term and due date.

The term of the license shall be July 1 through June 30. The due date for the license is hereby established as July 31 of each year.

(Ord. 27297 § 1; passed Nov. 23, 2004)

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CHAPTER 6B.160

PAWNBROKERS, SECONDHAND DEALERS, AND GARAGE SALES

Sections:

- 6B.160.010 License required.
- 6B.160.020 Definitions.
- 6B.160.025 Exemptions.
- 6B.160.030 License fees.
- 6B.160.040 Records.
- 6B.160.050 Pawn ticket and tag.
- 6B.160.060 Report to police.
- 6B.160.070 Period of redemption.
- 6B.160.080 Prohibited transactions.
- 6B.160.090 Termination of business.
- 6B.160.100 Precious metal sales – Hosted home parties.

6B.160.010 License required.

It shall be unlawful for any person to engage in the business of pawnbroking; buying, selling, or trading in of secondhand goods in the City without first obtaining a license pursuant to the provisions of this chapter.

(Ord. 27297 § 1; passed Nov. 23, 2004)

6B.160.020 Definitions.

“Continuous garage sale” means a garage sale that is (1) conducted for more than three consecutive days; or (2) a third or more garage sale that commences within the same calendar year as the two most recent garage sales conducted at the same premises; provided, however, that such third or more garage sale is conducted by a resident or residents of the same household that conducted the prior two most recent garage sales from such premises. Continuous garage sales are not allowed.

“Garage sale” means the offering for sale by a resident or residents of a dwelling of five or more items of used clothing, furniture, home appliances, or merchandise generally used in a dwelling, which have been used by the resident or residents offering such items for sale. No such items can be sold that are owned or controlled by anyone regularly engaging in the business of selling such items. Sales are only allowed by a resident of the dwelling of the resident or residents offering the items for sale; provided that residents of separate dwelling units may combine their garage sales at the premises of one dwelling unit for a combined garage sale. Garage sales can only be conducted between the hours of 8:00 a.m. and 6 p.m. Included in the definition of garage sales are yard sales, patio sales, or other similar sales. Garage sales are limited to twice in any calendar year.

“Pawnbroker,” means every person engaged, in whole or in part, in the business of loaning money on the security pledges, deposits, or conditional sales of personal property, or who makes a public display at or near the person’s place of business of any sign or symbol generally used by pawnbrokers, or of any sign indicating that the person has money to loan on personal property on deposit or pledge.

“Precious metals” means gold, silver, and platinum.

“Secondhand goods” means any item of personal property, which is not new, that is purchased, traded in, or offered for sale, to include gift cards or gift certificates.

“Secondhand goods dealer” means any person engaged, in whole or in part, in the business of buying, selling, trading, consignment selling, or otherwise transferring for value secondhand goods. The term “secondhand goods” for purposes of transactions by a secondhand goods dealer, do not include: (a) goods donated to charitable organizations, (b) coins, (c) stamps, (d) postcards, (e) books and magazines, (f) or any article of clothing. “Secondhand goods dealer” shall include “secondhand precious metal dealer” as defined in this section.

“Secondhand precious metal dealer” means any person engaged in whole or in part in the business of buying, selling, trading, consignment selling, or otherwise transferring for value secondhand goods that is a precious metal. The terms “precious metal” and “secondhand goods” for purposes of transactions by a secondhand precious metal dealer, do not include: (a) Gold, silver, or platinum coins, or other precious metal coins, that are legal tender, or precious metal coins that have numismatic or precious metal value, (b) gold, silver, platinum, or other precious metal bullion, or (c) gold, silver, platinum, or other precious metal dust, flakes, or nuggets.

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“Temporary” means the organized sale or purchase of secondhand goods for ten consecutive days or less.

“Trade-ins” means those secondhand goods received or sold that are taken in trade or as partial payment by the licensee in exchange for goods of a similar kind.

(Ord. 28593 Ex. A; passed Jul. 2, 2019; Ord. 28539 Ex. M; passed Nov. 6, 2018; Ord. 28095 Ex. A; passed Nov. 6, 2012; Ord. 27297 § 1; passed Nov. 23, 2004)

6B.160.025 Exemptions.

The provisions of this chapter shall not apply to transactions conducted by the following:

- A. Motor vehicle dealers licensed under chapter 46.70 RCW;
- B. Persons licensed under Chapter 19.290 RCW;
- C. Persons receiving and selling “trade-ins” as defined in this chapter;
- D. Persons in the business of operating a public garage or a shop for the repair of motor vehicles.

(Ord. 28184 Ex. A; passed Nov. 12, 2013; Ord. 28095 Ex. A; passed Nov. 6, 2012)

6B.160.030 License fees.

The license fees for activities under this chapter are hereby fixed as follows:

Type of license	Fee
Pawnbroker’s license	\$750
Secondhand goods	\$150
Secondhand goods, temporary sale	\$ 50 per day

(Ord. 28095 Ex. A; passed Nov. 6, 2012; Ord. 27406 § 20; passed Aug. 30, 2005; Ord. 27297 § 1; passed Nov. 23, 2004)

6B.160.040 Records.

A. It shall be the duty of every pawnbroker and secondhand goods dealer to verify the identity of the customer before making any loan or receiving any goods or property in the course of business. Identification shall consist of a valid driver’s license or identification card issued by any state or two pieces of identification issued by a governmental agency, one of which shall be descriptive of the person identified. Additionally, every pawnbroker and secondhand goods dealer shall maintain, in their place of business, adequate records in which shall be legibly written in ink, in the English language, a statement of any loan or purchase. Wherever that business is conducted, said records shall be made at the time of the purchase, and such records shall contain:

1. The date and time of the transaction.
2. The printed name, written signature, sex, age, date of birth, height, weight, race, street, and house number, phone number, and a description of the color of hair and eyes of the person with whom the transaction is had.
3. The name, street, and house number of the owner of the property received in pledge, as related by the customer.
4. A description of the property bought or received in pledge, including any serial numbers or identification marks and the name of the maker which, in the case of watches, shall contain the number both of the works, if opening the watch without damage is feasible according to the standards and practice of a professional watchmaker, and in the case of jewelry, shall contain a description of unique, identifiable features, including letters and marks inscribed thereon; provided, that when the article received is furniture or the contents of any house or room actually inspected on the premises, a general description of said property shall be sufficient.
5. The number of any pawn ticket issued therefore and the amount loaned or the price paid.

B. It shall be unlawful for any person to fail, neglect, or refuse to make entry of any material matter in the person’s record, as required by this section, or to make any false entry therein, or to obliterate, destroy, or remove from the person’s place of business such record.

C. Such record and all articles received shall at all times be open to the inspection of the Chief of Police or any police officer of the City under the Chief of Police’s order. Records shall be maintained and kept available for inspection by the licensee for a period of three years following the date of the transaction.

(Ord. 28593 Ex. A; passed Jul. 2, 2019; Ord. 27297 § 1; passed Nov. 23, 2004)

6B.160.050 Pawn ticket and tag.

Every pawnbroker shall issue numbered pawn tickets for all goods or property received by him or her as pledges for loans, which tickets shall be considered receipts for such goods or property. Tags shall be attached to all such goods or property and upon each tag shall be written in legible figures a number which shall correspond to the number on the pawn ticket issued for such article or articles.

(Ord. 27297 § 1; passed Nov. 23, 2004)

6B.160.060 Report to police.

Every pawnbroker and secondhand goods dealer in the City shall before noon of each day furnish to the Chief of Police at the Chief of Police's office, on such forms as the Chief of Police may provide therefore, a full, true and correct transcript, in ink and legibly written in the English language, of the record of all transactions had on the previous day, and if such pawnbroker shall have reason or cause to believe that any property in the pawnbroker's possession has been previously lost or stolen, he shall forthwith report such fact to the Chief of Police, together with the name of the owner, if known, and the date when and the name of the person from whom the same was received by the pawnbroker.

(Ord. 28593 Ex. A; passed Jul. 2, 2019; Ord. 27297 § 1; passed Nov. 23, 2004)

6B.160.070 Period of redemption.

No pawnbroker shall sell any property held as security for a loan or permit to be removed from the pawnbroker's place of business until ninety (90) days have expired from the date of the original transaction except when redeemed. If any interest on any such loan be paid, the time of redemption shall be extended for an additional period equal to the time covered by such interest payment.

No pawnbroker or dealer in secondhand goods shall sell or dispose of any article purchased by him or her constituting secondhand goods as herein defined, or shall remove or permit the same to be removed from the pawnbroker's place of business or control within thirty (30) days after receipt of said goods has been reported to the Chief of Police or designee as herein provided, except when returned to the owner. This section shall not apply to goods donated to charitable organizations.

(Ord. 28593 Ex. A; passed Jul. 2, 2019; Ord. 28208 Ex. A; passed Mar. 18, 2014; Ord. 28095 Ex. A; passed Nov. 6, 2012; Ord. 27297 § 1; passed Nov. 23, 2004)

6B.160.080 Prohibited transactions.

No pawnbroker or secondhand goods dealer shall receive any goods or property from any person under the age of 18 years, or from any person under the influence of intoxicating liquor or narcotic drugs, or possessor or receiver of stolen property, or from any person whom he has reason to suspect or believe to be such, whether such person be acting on their own behalf or as the agent of another. No pawnbroker shall receive any goods or property upon which the original manufacturer's engraved serial number or any identifying number, name, or initials added by means of engraving by any possessor of said goods or property has been obliterated or defaced so as to be illegible in whole or in part. No pawn broking transaction, or any part of such transaction, shall be carried on or conducted on any day before 6:30 a.m. or after 9:00 p.m.; provided, however, that such establishment may remain open for carrying on the business of retail merchandising at any time on any day of the week unless otherwise prohibited by law.

(Ord. 28593 Ex. A; passed Jul. 2, 2019; Ord. 28095 Ex. A; passed Nov. 6, 2012; Ord. 27297 § 1; passed Nov. 23, 2004)

6B.160.090 Termination of business.

Whenever any person engaged in business as a pawnbroker or secondhand goods dealer ceases, terminates, or winds up such business, such intention shall be publicized by an advertisement in a daily newspaper published in the City, and such business shall be continued for a period of not less than 120 days from the date of such publication, during which period no additional loans shall be made; provided, however, that this section shall not apply where such business is sold in its entirety to a pawnbroker duly licensed pursuant to the provisions of this chapter, in which case a written list of all outstanding loans for which redemption periods have not expired shall be furnished to Chief of Police prior to the actual date of sale of such business.

(Ord. 27297 § 1; passed Nov. 23, 2004)

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6B.160.100 Precious metal sales – Hosted home parties.

A hosted home party as defined in RCW 19.60.095(1), or as hereinafter amended, shall adhere to the requirements set forth in RCW 19.60.095.

(Ord. 28095 Ex. A; passed Nov. 6, 2012)

CHAPTER 6B.165
PROVISIONAL RENTAL PROPERTY LICENSE

Sections:

- 6B.165.010 Purpose.
- 6B.165.020 *Repealed.*
- 6B.165.030 Definitions.
- 6B.165.040 *Repealed.*
- 6B.165.050 Provisional rental property license required – Appeal.
- 6B.165.060 Exemptions.
- 6B.165.070 Provisional rental property license fees.
- 6B.165.080 Provisional rental property license conditions.
- 6B.165.085 Provisional rental property license no fee and shortened term.
- 6B.165.090 Inspection – Tenant notification.
- 6B.165.100 Inspection appeal.
- 6B.165.110 *Repealed.*
- 6B.165.120 Sale of property – Owner notification.
- 6B.165.130 *Repealed.*
- 6B.165.140 Violations – Certificate of Complaints.

6B.165.010 Purpose.

The Tacoma City Council finds that rental housing is a valuable community asset, providing homes for all income levels. The City recognizes that quality rental housing is a partnership between owners, tenants, and the City. The City finds that 3 to 5 percent of homes in Tacoma are below the minimum building standards and appear to violate RCW 59.18.060. As a result, to ensure the public health, safety, and welfare of its citizens and the maintenance of quality rental housing for Tacoma citizens, the City Council is establishing a residential provisional rental property license program to prevent and correct conditions in residential rental units that adversely affect or are likely to adversely affect the health, safety, and welfare of the public. It is the purpose of this section to assure that rental housing within the City is actively operated and maintained in compliance with RCW 59.18.060. Providing for a provisional rental property license is intended to address that small percentage of housing that is deemed unsafe for renters and bring that housing into compliance with state law.

(Ord. 28537 Ex. A; passed Nov. 6, 2018; Ord. 27967 Ex. A; passed Feb. 1, 2011)

6B.165.020 *Repealed by Ord. 28537. Effective date of ordinance.*

(Repealed by Ord. 28537 Ex. A; passed Nov. 6, 2018; Ord. 27967 Ex. A; passed Feb. 1, 2011)

6B.165.030 Definitions.

“Certificate of Inspection” means an unsworn statement, declaration, verification, or certificate made in accordance with the requirements of RCW 9A.72.085 by a qualified inspector that states that the landlord has not failed to fulfill any substantial obligation imposed under RCW 59.18.060 that endangers or impairs the health or safety of a tenant, including (a) structural members that are of insufficient size or strength to carry imposed loads with safety; (b) exposure of the occupants to the weather; (c) plumbing and sanitation defects that directly expose the occupants to the risk of illness or injury; (d) not providing facilities adequate to supply heat and water and hot water, as reasonably required by the tenant; (e) providing heating or ventilation systems that are not functional or are hazardous; (f) defective, hazardous, or missing electrical wiring or electrical service; (g) defective or hazardous exits that increase the risk of injury to occupants; and (h) conditions that increase the risk of fire.

“Dwelling unit” means any structure or part of a structure which is used as a home, residence, or sleeping place by one or more persons maintaining a common household, including but not limited to single-family residences, a room, rooming units, units of multiplexes, condominiums, apartment buildings, and mobile homes.

“Landlord” means the owner, lessor, or sublessor of the dwelling unit or the property of which it is a part and in addition means any person designated as representative of the landlord.

“Notice of Violation” means a determination by a city official containing the violations outlined in TMC 6B.165.050, provisional rental property license requirement.

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“Owner” means one or more persons, jointly or severally, in whom is vested:

- (a) All or any part of the legal title to property; or
- (b) All or part of the beneficial ownership and a right to present use and enjoyment of the property.

“Person” means an individual, group of individuals, corporation, government, or governmental agency, business trust, estate, trust, partnership, or association, two or more persons having a joint or common interest, or any other legal or commercial entity.

“Public Corporation” means a corporation created pursuant to RCW 35.21.730.

“Property” or “rental property” means all dwelling units on a contiguous quantity of land managed by the same landlord as a single rental complex.

“Qualified inspector” means a United States Department of Housing and Urban Development-certified inspector; a Washington State-licensed home inspector; an American Society of Home Inspectors-certified inspector; a private inspector certified by the National Association of Housing and Redevelopment Officials, the American Association of Code Enforcement, or other comparable professional association as approved by the Public Works Director; a City code enforcement officer; a Washington-licensed structural engineer; or a Washington-licensed architect. An “owner” as defined in this section is not eligible to act as a qualified inspector.

“Tenant” is any person who is entitled to occupy a dwelling unit primarily for living or dwelling purposes with a rental agreement.

(Ord. 28537 Ex. A; passed Nov. 6, 2018; Ord. 27967 Ex. A; passed Feb. 1, 2011)

6B.165.040 *Repealed by Ord. 28537. Annual business license and Certification required.*

(Repealed by Ord. 28537 Ex. A; passed Nov. 6, 2018; Ord. 27967 Ex. A; passed Feb. 1, 2011)

6B.165.050 Provisional rental property license required – Appeal.

A. To ensure compliance with the state Landlord Tenant law, RCW 59.18.060, related to conditions of rental housing, a provisional rental property license will be required for a rental property when a condition exists that endangers or impairs the health or safety of a tenant and when:

1. Under TMC Chapter 2.01.050 Minimum Buildings and Structures Code violations exceed 24 points, or
2. Under TMC Chapter 2.01.050 Minimum Buildings and Structures Code, it is determined to be a Derelict Building or Structure, or
3. Violations of the International Fire Code, TMC Chapter 3.02, exist.

B. Notice of a violation stating that a provisional rental license is required shall be given and mailed pursuant to TMC 6B.10.120, Mailing of Notices.

C. Appeal.

1. A person who receives notice that a provisional rental property license is required due to violations of TMC Chapter 2.01, the Minimum Buildings and Structures Code, may request an administrative review by the Building Official as provided in Chapter 2.01.050.D.5.b.
2. A person who receives notice that a provisional rental property license is required due to violations of TMC Chapter 3.02 only may appeal such a determination as provided in General License Provisions 6B.10.140, Denial or revocation – Appeal.

(Ord. 28537 Ex. A; passed Nov. 6, 2018; Ord. 28125 Ex. A; passed Jan. 15, 2013; Ord. 27967 Ex. A; passed Feb. 1, 2011)

6B.165.060 Exemptions.

Buildings, building areas, or living arrangements described in one or more of the following paragraphs are exempt from the requirement to obtain a provisional rental property license.

- A. Living arrangements under RCW 59.18.040, which are exempt from the requirements of RCW 59.18, Landlord Tenant.
- B. A dwelling unit meeting all of the following conditions:
 1. The dwelling unit constitutes the owner's principal residence;

- 2. The dwelling unit is temporarily rented by the owner for a period of time no greater than twelve consecutive months in any twenty-four-month period;
 - 3. The dwelling unit was occupied by the owner immediately prior to its rental;
 - 4. The owner of the dwelling unit is temporarily living outside of the City; and
 - 5. The owner intends to re-occupy the dwelling unit upon termination of the temporary rental period.
- C. Common areas and elements of buildings containing attached, but individually owned, dwelling units.
- D. A rental property that has received a certificate of occupancy within the last four years and has had no code violations under Chapter 2.01 or Chapter 3.02 reported on the property during that period.
- E. A rental property inspected by a government agency or other qualified inspector within the previous twenty-four months may provide proof of that inspection which the city may accept in lieu of a certificate of inspection. If any additional inspections of the rental property are conducted, a copy of the findings of these inspections may also be required.

(Ord. 28537 Ex. A; passed Nov. 6, 2018; Ord. 27967 Ex. A; passed Feb. 1, 2011)

6B.165.070 Provisional rental property license fees.

The fees are hereby fixed as follows:

Description	Fee
Provisional rental property license – 1 st notice of violation under Section 6B.165.080	\$500
Provisional rental property license – 2nd notice of violation under Section 6B.165.080 for the same owner	\$1,000
Provisional rental property license – 3rd and subsequent notice of violation under Section 6B.165.080 for the same owner	\$2,000
Public corporation provisional rental property license	\$0

The City shall charge no license fee for units owned by or leased and operated by a Public Corporation, so long as such units have also been individually certified to the City as low-income rental property by the Public Corporation, and such certification is valid at the time the fee would otherwise be due.

(Ord. 28537 Ex. A; passed Nov. 6, 2018; Ord. 28125 Ex. A; passed Jan. 15, 2013; Ord. 27967 Ex. A; passed Feb. 1, 2011)

6B.165.080 Provisional rental property license conditions.

Any person required to have a provisional rental property license shall be subject to the following conditions:

A. Certificate of Inspection.

The owner shall submit a certificate of inspection based on the criteria outlined in Section 6B.165.090:

- 1. Within three months of notice of violation of this chapter; or
- 2. The owner receives approval of a work plan from the City’s Neighborhood and Community Services Department that will bring the property into compliance with RCW 59.18.060 within six months of the date of notice of violation.

B. Provisional Rental Housing Safety Training.

The owner, or their designated local agent responsible for managing the property, shall complete the City’s Crime Free Housing Landlord Tenant Training or Provisional Rental Housing Safety Training within three months of notice of violation of this chapter.

C. License fee and term.

- 1. The license fee shall be paid as described in Section 6B.165.070.
- 2. The license term is three years from the date of issuance and will be issued after the fee is paid and the conditions in Subsections 6B.165.080.A and 6B.165.080.B have been met.

D. Final Certificate of Inspection.

Within 30 days prior to the expiration date of the license, a new certificate of inspection dated within the previous 60 days shall be submitted to the City as outlined in Section 6B.165.090.

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(Ord. 28537 Ex. A; passed Nov. 6, 2018; Ord. 27967 Ex. A; passed Feb. 1, 2011)

6B.165.085 Provisional rental property license no fee and shortened term.

Any person meeting the conditions outlined in Subsections 6B.165.080.A and B and no prior Provisional Rental License notifications as provided herein have been sent to the owner for any rental properties located inside the City limits will be exempt from the license fee and license term in Subsection 6B.165.080.C and requirements of 6B.165.080.D.

(Ord. 28537 Ex. A; passed Nov. 6, 2018; Ord. 28125 Ex. A; passed Jan. 15, 2013)

6B.165.090 Inspection – Tenant notification.

A. Inspection. As a condition of a provisional rental property license, the owner shall submit to the City a certificate of inspection, on forms provided by the city, that the owner's rental property complies with State Title 59 Landlord and Tenant section 59.18.060 and does not present conditions that endanger or impair the health or safety of a tenant.

1. A rental property owner may choose to inspect one hundred percent of the units on the rental property and provide only the certificate of inspection for all units to the city.
2. If a rental property has twenty or fewer dwelling units, no more than four dwelling units at the rental property may be selected by the city to provide a certificate of inspection as long as the initial inspection reveals that no conditions exist that endanger or impair the health or safety of a tenant.
3. If a rental property has twenty-one or more units, no more than twenty percent of the units, rounded up to the next whole number, on the rental property, and up to a maximum of fifty units at any one property, may be selected by the city to provide a certificate of inspection as long as the initial inspection reveals that no conditions exist that endanger or impair the health or safety of a tenant.

B. Inspection results.

1. If a rental property owner is asked to provide a certificate of inspection for a sample of units on the property and a selected unit fails the initial inspection, the city may require up to one hundred percent of the units on the rental property to provide a certificate of inspection.
2. If a rental property has had conditions that endanger or impair the health or safety of a tenant reported since the last required inspection, the city may require one hundred percent of the units on the rental property to provide a certificate of inspection.
3. If a rental property owner chooses to hire a qualified inspector other than a city code enforcement officer, and a selected unit of the rental property fails the initial inspection, both the results of the initial inspection and any certificate of inspection must be provided to the city.

C. Tenant notification.

1. If a rental property owner chooses to inspect only a sampling of the units, the owner must send written notice of the inspection to all units at the property. The notice must advise tenants that some of the units at the property will be inspected and that the tenants whose units need repairs or maintenance should send written notification to the landlord as provided in RCW 59.18.070. The notice must also advise tenants that if the landlord fails to adequately respond to the request for repairs or maintenance, the tenants may contact city officials. A copy of the notice must be provided to the inspector upon request on the day of inspection.
2. The landlord shall provide written notification of the landlord's intent to enter an individual unit for the purposes of providing the city a certificate of inspection in accordance with RCW 59.18.150(6). The written notice must indicate the date and approximate time of the inspection and the company or person performing the inspection, and that the tenant has the right to see the inspector's identification before the inspector enters the individual unit. A copy of this notice must be provided to the inspector upon request on the day of inspection.
3. A tenant who continues to deny access to the tenant's unit is subject to RCW 59.18.150(8).

D. Any person who knowingly submits or assists in the submission of a falsified certificate of inspection, or knowingly submits falsified information upon which a certificate of inspection is issued, is, in addition to the penalties provided for in TMC 6B.10.260, guilty of a gross misdemeanor and may be punished by a fine of not more than \$5,000. Any inspector convicted of, admitting to or submitting a falsified certificate of inspection, will no longer be a qualified inspector as defined under TMC 6B.165.030

(Ord. 28593 Ex. A; passed Jul. 2, 2019; Ord. 28537 Ex. A; passed Nov. 6, 2018; Ord. 28125 Ex. A; passed Jan. 15, 2013; Ord. 27967 Ex. A; passed Feb. 1, 2011)

6B.165.100 Inspection appeal.

A. If a rental property owner does not agree with the findings of an inspection performed by a qualified inspector, as defined under this section, other than a city code enforcement officer, the property owner may request a Minimum Housing Code Inspection by a city code enforcement officer and pay the applicable fee.

B. If a rental property owner does not agree with the findings of an inspection performed by a city code enforcement officer under this section, the property owner may request an administrative review as provided in TMC 2.01.050.D.5.b.

(Ord. 28537 Ex. A; passed Nov. 6, 2018; Ord. 28208 Ex. A; passed Mar. 18, 2014; Ord. 27967 Ex. A; passed Feb. 1, 2011)

6B.165.110 Repealed by Ord. Ord. 28537. Compliance with provisions.

(Repealed by Ord. 28537 Ex. A; passed Nov. 6, 2018; Ord. 28125 Ex. A; passed Jan. 15, 2013; Ord. 28108 Ex. F; passed Dec. 4, 2012; Ord. 27967 Ex. A; passed Feb. 1, 2011)

6B.165.120 Sale of property – Owner notification.

Where a property has an existing provisional rental property license requirement and there is a change of ownership, the owner selling the property shall notify the City at the time of the sale. The new owner may be subject to the provisions of this chapter upon receiving a notice of violation and may appeal such determination as provided in 6B.10.140.

(Ord. 28537 Ex. A; passed Nov. 6, 2018; Ord. 28125 Ex. A; passed Jan. 15, 2013; Ord. 27967 Ex. A; passed Feb. 1, 2011)

6B.165.130 Repealed by Ord. 28537. Revocation of Annual Business License.

(Repealed by Ord. 28537 Ex. A; passed Nov. 6, 2018; Ord. 27967 Ex. A; passed Feb. 1, 2011)

6B.165.140 Violations – Certificate of Complaint.

If the city finds that a violation of any provision of this chapter exists, the City, after notice to the owner, may file a Certificate of Complaint as defined in TMC 2.01.

(Ord. 28537 Ex. A; passed Nov. 6, 2018; Ord. 28125 Ex. A; passed Jan. 15, 2013; Ord. 27967 Ex. A; passed Feb. 1, 2011)

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CHAPTER 6B.170
SALES – DOOR-TO-DOOR SOLICITING

Sections:

- 6B.170.010 License required.
- 6B.170.020 Definitions.
- 6B.170.030 License fees.
- 6B.170.040 Exemptions.
- 6B.170.050 Regulations.
- 6B.170.060 Criminal Background Check/Fingerprints/Photographs.
- 6B.170.070 Responsibility for licensing.

6B.170.010 License required.

It shall be unlawful for any person to engage in door-to-door soliciting in the City without first obtaining a license pursuant to the provisions of this chapter.

(Ord. 27297 § 1; passed Nov. 23, 2004)

6B.170.020 Definitions.

The term “door-to-door soliciting” or “soliciting,” whenever used in this chapter, shall mean the carrying of merchandise or the offering for sale goods or services from place to place or the making of sales and the delivering of merchandise or services sold at the same time and place. Goods or services may include, but are not limited to, burglar and fire alarm monitoring equipment or monitoring services, subscriptions for books, magazines, periodicals, newspapers or other type of publication to be delivered at a later date, whether or not collecting payment in advance for such goods or services.

(Ord. 28006 Ex. A; passed Jul. 26, 2011: Ord. 27297 § 1; passed Nov. 23, 2004)

6B.170.030 License fees.

The license fees for soliciting are hereby fixed as follows:

Soliciting license	Fees
Per six (6) month period	\$90

(Ord. 28006 Ex. A; passed Jul. 26, 2011: Ord. 27406 § 21; passed Aug. 30, 2005: Ord. 27297 § 1; passed Nov. 23, 2004)

6B.170.040 Exemptions.

The provisions of this chapter shall not apply to:

- A. Farmers, gardeners, or other persons selling, delivering, or peddling any fruits, vegetables, berries, eggs, or any farm produce or edibles raised, gathered, produced, or manufactured by such person as outlined in RCW 36.71.090.
- B. Merchants, grocers, or butchers who have a regular established place of business in the City or elsewhere and who do not engage in the making of sales from vehicles upon the streets or highways of the City.
- C. Bona fide school or nonprofit fundraising activities.
- C. Veterans pursuant to RCW 73.04.050.
- D. Persons possessing a valid license issued by the State of Washington as long as the state license requirements include fingerprinting of the applicant and background check and the license has been issued for the service the person is soliciting (i.e. a real estate broker with a valid State of Washington Real Estate license is soliciting real estate broker services).

(Ord. 28910 Ex. A; passed Oct. 31, 2023: Ord. 28593 Ex. A; passed Jul. 2, 2019: Ord. 28006 Ex. A; passed Jul. 26, 2011: Ord. 27297 § 1; passed Nov. 23, 2004)

6B.170.050 Regulations.

Licenses issued pursuant to this chapter for soliciting shall be numbered by the City when issued, and the licensee shall, if he uses a vehicle in such soliciting activity, display such number in Arabic numerals sufficiently large enough to be easily read in

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a prominent place on such vehicle. The applicant for such license, if any scales, weights, or measures are used in selling the article to be solicited, shall present and file with the application a certificate from the Director of Public Works showing that all scales, weights, or measures to be used in the licensed activity have been tested and found accurate and correct immediately prior to the filing of said application.

(Ord. 28593 Ex. A; passed Jul. 2, 2019; Ord. 27297 § 1; passed Nov. 23, 2004)

6B.170.060 Criminal Background Check/Fingerprints/Photographs.

All applicants for a solicitor's license must consent to be fingerprinted for a state and federal criminal background check and shall submit, with the application, one current full face photograph of the applicant or consent to a full face photograph taken by the director.

(Ord. 28593 Ex. A; passed Jul. 2, 2019; Ord. 28539 Ex. N; passed Nov. 6, 2018; Ord. 28208 Ex. A; passed Mar. 18, 2014; Ord. 28006 Ex. A; passed Jul. 26, 2011; Ord. 27406 § 22; passed Aug. 30, 2005; Ord. 27297 § 1; passed Nov. 23, 2004)

6B.170.070 Responsibility for licensing.

Any person employing any group of persons in any soliciting activity in the City shall be responsible for the licensing of all such persons so engaged, and failure to carry out this duty shall constitute a violation of this chapter. In addition, all licenses must be obtained ten days before engaging in soliciting activities in the City.

(Ord. 28006 Ex. A; passed Jul. 26, 2011; Ord. 27297 § 1; passed Nov. 23, 2004)

CHAPTER 6B.175
SALES – FOOD TRUCK VENDORS

Sections:

- 6B.175.010 Purpose.
- 6B.175.020 License required.
- 6B.175.030 Definitions.
- 6B.175.040 Application requirements.
- 6B.175.050 Fees.
- 6B.175.060 Locations.
- 6B.175.070 Operating Requirements.
- 6B.175.080 License or location revocation or denial.

6B.175.010 Purpose.

The purpose of this chapter is to provide for regulation of food truck vending activities in approved locations of the City on public ways in order to more fully promote the public interest by contributing to an active and attractive pedestrian environment. In recognition thereof, reasonable regulation of food truck vending is necessary in public ways to protect the public health, safety, and welfare and the interests of the City.

(Ord. 28374 Ex. A; passed Aug. 2, 2016)

6B.175.020 License required.

It shall be unlawful for any person to engage in or carry on the business of food truck vending upon the public ways of the City without first having obtained a license or licenses pursuant to this chapter.

(Ord. 28374 Ex. A; passed Aug. 2, 2016)

6B.175.030 Definitions.

“Food truck” means an operable motor vehicle used to serve, vend, or provide ready-to-eat food or nonalcoholic beverages for immediate consumption, with or without charge, and is operated from a temporary location on a public way. However, the provisions of this chapter shall not apply to an ice cream vendor that offers only prepackaged frozen confections produced in a licensed food establishment or food processing plant or mobile caterers or mobile trucks, generally defined as follows: a person engaged in the business of transporting, in motor vehicles, food and beverages to residential, business, and industrial establishments pursuant to prearranged schedules, and dispensing from the vehicles located on private property the items, for convenience of the personnel of such establishments.

“Food truck vending” means the sale of primarily food and/or non-alcoholic beverages from a food truck upon public ways of the City. Other items may be sold in conjunction with food truck vending items.

“Food truck vendor” means a person who engages in the activity of food truck vending.

“Public ways” means and includes all portions of streets and alleys within the corporate limits of the City and, in addition, such other property under the control of the City which the City Council may from time to time designate via resolution for the express purpose of allowing vending thereon.

(Ord. 28374 Ex. A; passed Aug. 2, 2016)

6B.175.040 Application requirements.

Application for a license shall be filed with the Department on forms deemed appropriate by the Director and include the current application fee. In addition the applicant shall:

A. Obtain commercial general liability, including products/completed operations liability insurance, naming the City of Tacoma as additional insureds for both ongoing and completed operations. Minimum liability to be maintained is \$1,000,000. The applicant shall obtain commercial automobile liability with limits of not less than \$1,000,000 for each accident for bodily injury and property damage. If the applicant hires employees, the applicant shall maintain Statutory Workers Compensation and also Employers Liability with limits not less than \$1,000,000. The applicant shall submit a certificate of insurance and copies of the additional insured endorsement(s) to the Department.

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B. Comply with the inspection provisions and standards for food trucks, as set forth in WAC 246-215 and any amendments thereto. To demonstrate compliance with these requirements, the food truck vendor shall obtain plan check approval from the Tacoma-Pierce County Health Department and submit a copy of the Mobile Unit Permit to the City.

C. Submit to inspection by the Tacoma Fire Department to assure compliance with Tacoma Municipal Code (TMC") 3.02, including, but not limited to, compliance of cooking or heating apparatus, fire extinguisher requirements, and any other requirement of TMC 3.02 related to safe operations of food truck vending operation.

(Ord. 28374 Ex. A; passed Aug. 2, 2016)

6B.175.050 Fees.

The fees for a food truck vendor license are hereby fixed as follows:

Description	Fees
Annual license fee	\$225

(Ord. 28374 Ex. A; passed Aug. 2, 2016)

6B.175.060 Locations.

A. The City shall establish locations suitable for food truck vending. When reviewing locations the City shall consider the following non-exclusive criteria before approving the location for food truck vending.

The location, at a minimum, shall:

1. Have restroom access that meets the requirements of WAC 246-215, as approved by the Tacoma-Pierce County Health Department.
2. Be within an approved commercial zone as identified in TMC Title 13, unless approved by the City.
3. Be compatible with the public and local business interest in use of the public ways as public rights-of-way.
4. Not reduce the width of any pedestrian walkway below six feet or impede vehicular traffic.
5. Not hinder the use of any phone booth, mailbox, fire alarm, fire hydrant (including automatic sprinklers or standpipe connections), newspaper vending machine, bench, transit stop, or traffic signal controllers.
6. Not be within 10 feet of a driveway or bus stop sign, or within 20 feet from a crosswalk, pursuant to RCW 46.61.570, unless approved by the City.

B. Any given location may not be accessible to the food truck when the City approves a special event permit per TMC 11.15 that uses the same public ways unless the food truck vendor is a participant of the special event and has received permission from the special event applicant.

C. The right to occupy said food truck locations shall be shared in common with other food truck vendors which qualify for use of said areas as hereinafter set forth.

D. Locations shall be identified by the City with a sign that will include the approved hour food truck vendors are allowed to operate. If an approved location is not identified with a permanent City sign, an A-Board sign that is approved or designed by the City must be posted by the food truck vendor prior to the location being used, and such posting shall reserve the location for that food truck vendor for the operating hours indicated on the sign.

The A-Board sign shall:

1. Be posted by the vendor 24 hours in advance of the location being used on the sidewalk directly next to the parking space designated by the City for food truck operations.
2. Indicate the hours the food truck vendor will be operating. Hours of operation at each location will be approved by the City.
3. Not exceed four feet high and 12 square feet on each side of the A-board.
4. Only include wording approved by the City.
5. Not contain business names, business logos, or any type of business advertising.
6. Be removed at the beginning of the food truck vendor shift by the vendor, unless the food truck will be operating at the location within the next 24 hours.

E. Food truck vendors or other interested parties may request a new food truck vendor location that would allow all licensed food truck vendors to operate to the City by submitting their request on a form provided by the Director to the Tax & License Division. The person submitting the request for the location shall have the burden to prove that any proposed food truck vending activity will enhance and further the public interest consistent with the use of the public way by the general public and the City for other authorized uses and activities as outlined in 6B.175.060.

(Ord. 28374 Ex. A; passed Aug. 2, 2016)

6B.175.070 Operating requirements.

Any person with a food truck vending license issued pursuant to this chapter shall be subject to the following requirements:

A. All food truck vendors must display, in a prominent and visible manner, the license issued by the Department under the provisions of this chapter.

B. Canopies shall have a minimum clearance of (7) seven feet and a maximum height of (9.5) nine feet six inches above the sidewalk. Canopies shall not exceed (40) forty square feet in area.

C. The food truck vending site must be clean and orderly at all times, and the food truck vendor must provide a refuse container for use by patrons and must remove all refuse from the site when the food truck is done making sales for the day.

D. Soliciting business from persons in motor vehicles is prohibited.

E. No merchandise shall be displayed using street furniture (planters, street lights, trees, trash containers, etc.) or placed upon the sidewalk.

F. A six foot, unobstructed accessible public pedestrian pathway through the food truck area must be maintained at all times. The pathway shall be clear of all debris, temporary furniture, and trip hazards (electrical cords or cables crossing the pathway shall be covered with ADA compliant ramp or cover).

G. Food truck vendors shall obey any lawful order from a Police or Fire Department official or any other City official during an emergency or to avoid congestion or obstruction of the public way.

H. No food truck vendor shall make any noise that exceeds the standards in TMC 8.122.020 or use mechanical audio or noise-making devices to advertise the food truck vendor's product.

I. No food truck shall be left unattended at a food truck location designated by the City. Any unattended food trucks are subject to impound by the City.

J. No food truck may occupy a designated food truck location unless they are available to make sales to the public.

K. No maintenance or repairs may be made to a food truck while parked at a food truck location.

L. Any unauthorized or unlicensed food truck vendors operating from the public ways are subject to impound by the City.

M. Utility service connections are not permitted, except electrical, when provided by the owner of the adjacent property. Electrical lines are not allowed overhead or lying in the pedestrian portion of the sidewalk or in an area where a vehicle can drive over them, provided, however, electrical cords or cables may cross the sidewalk if they are covered with an ADA compliant ramp or cover.

N. No products may be sold while a food truck vendor is in transit.

O. The maximum width of a food truck shall not be more than eight feet.

P. Notwithstanding the requirements in TMC 11.05, food truck vendors licensed under this chapter shall be exempt from paying the required parking fees and adhering to the designated time limitations while operating at an approved City food truck location during the approved hours of operation.

(Ord. 28593 Ex. A; passed Jul. 2, 2019; Ord. 28374 Ex. A; passed Aug. 2, 2016)

6B.175.080 License or location revocation or denial.

A. In addition to the reasons for suspension or revocation set out in Section 6B.10.140, the Director may suspend or revoke any license issued under this chapter if the Mobile Unit Permit issued by Tacoma-Pierce County Health Department is cancelled or revoked or for any violations of this chapter.

B. The grant of a license for food truck vending on a public way is a grant of a temporary privilege to use a portion of the public way to serve and benefit the general public, and any rights of use permitted under the provisions of this chapter shall be of a temporary and revocable nature.

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C. Any approved location granted under the provisions of this chapter may be revoked by the Director or other authorized representative of the City; if the Director or authorized representative finds that the location no longer serves or benefits the public and is inconsistent with Section 6B.175.060. The Director may rely, in part, on correspondence regarding food truck vendor's operations and compliance with the requirements of the TMC filed with the Director by property owners and businesses located within reasonable proximity to the food truck location.

(Ord. 28374 Ex. A; passed Aug. 2, 2016)

CHAPTER 6B.180
SALES – SIDEWALK VENDORS

Sections:

- 6B.180.010 Purpose.
- 6B.180.020 License required.
- 6B.180.030 Definitions.
- 6B.180.040 Application requirements.
- 6B.180.050 Fees.
- 6B.180.060 Issuance.
- 6B.180.070 *Repealed.*
- 6B.180.075 Tollefson Plaza.
- 6B.180.080 *Repealed.*
- 6B.180.090 No transfer.
- 6B.180.100 Location.
- 6B.180.110 Restrictions.
- 6B.180.120 License or location revocation or denial.

6B.180.010 Purpose.

The purpose of this chapter is to provide for regulation of long-term sidewalk vending activities in commercially zoned districts, in order to more fully promote the public interest by contributing to an active and attractive pedestrian environment. In recognition thereof, reasonable regulation of sidewalk vending is necessary in public ways to protect the public health, safety, and welfare and the interests of the City.

(Ord. 28539 Ex. O; passed Nov. 6, 2018; Ord. 27297 § 1; passed Nov. 23, 2004)

6B.180.020 License required.

It shall be unlawful for any person to engage in or carry on the business of sidewalk vending upon the public ways of the City without first having obtained a license or licenses pursuant to this chapter.

(Ord. 27297 § 1; passed Nov. 23, 2004)

6B.180.030 Definitions.

“Arts and crafts” means items for sale that are of original creation, designed and produced by the original creator. No copies are permitted except for prints of original art work produced by the original creator. Items made from kits, imported items, factory-made items, unfinished work, arts and crafts supplies, and manufactured or kit jewelry are not allowed. Arts and crafts items may only be sold by the original creator or authorized agent.

“Authorized agent” means a designated person or persons selling original creations on behalf of the person that created the art or craft. The art and craft must remain the property of the original creator. No person can sell arts and crafts which have been purchased from the original creator.

“Public ways” means and includes all portions of streets and alleys within the corporate limits of the City and, in addition, such other property under the control of the City which the City Council may from time to time designate as public ways for the express purpose of allowing vending thereon, with any vending in such areas so designated by City Council resolution to be subject to such additional or different requirements as may be provided by the resolution (or amendment thereto) designating such area as a public way. No provision of this chapter shall be construed to allow vending (by license or otherwise) in any portion of (1) a public way primarily used by motorized vehicles; (2) in areas, trails, or paths set aside or designated by the City as bike paths or nature trails, or (3) any public way or part thereof which the City Council, by resolution, shall designate as being inappropriate for vending activities.

“Sidewalk vending unit” means a mobile unit that can be removed from the sidewalk each night and is operated from a fixed location on a public way from which food, flowers and plants, and “arts and crafts,” as defined in this chapter, and/or non-alcoholic beverages are provided for the public with or without charge; except, however, that the provisions of this chapter shall not apply to mobile caterers, generally defined as follows: a person engaged in the business of transporting, in motor vehicles, food and beverages to residential, business, and industrial establishments pursuant to prearranged schedules, and dispensing from the vehicles the items, at retail, for convenience of the personnel of such establishments.

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“Vending” means the sale of food, flowers and plants, and “arts and crafts,” as defined in this chapter, and/or non-alcoholic beverages only from a sidewalk vending unit upon public ways of the City.

“Vendor” means a person who engages in the activity of sidewalk vending.

(Ord. 28593 Ex. A; passed Jul. 2, 2019; Ord. 28539 Ex. O; passed Nov. 6, 2018; Ord. 27897 Ex. A; passed Jun. 22, 2010; Ord. 27297 § 1; passed Nov. 23, 2004)

6B.180.040 Application requirements.

Application for a license shall be filed with the Department on forms deemed appropriate by the Director. Such application shall contain all the information requested below, along with the current fee, to apply for the license. A decision to issue a license is based on this information, other applicable ordinances, and other requirements as may be set forth herein.

The applicant must satisfy the following requirements before a sidewalk vending license can be issued:

A. Submit the name and home and business addresses of the applicant, and the name and address of the owner, if other than the applicant, of the vending business or sidewalk vending unit to be used in the operation of the sidewalk vending business.

B. Submit a copy of the adjacent property owner and business owner’s written approval for the sidewalk vending site(s). Written approval from a legal representative of the above party may be substituted.

C. If selling only nonfood items and no approval is required from the Tacoma-Pierce County Health Department, as outlined in subsection G below, submit an accurate diagram of the mobile unit. Include dimensions (length, width, and height). Show location of overhead coverage, if provided.

D. If selling arts and crafts, submit a signed arts and crafts certification, as provided by the City.

E. Submit the address of the location or locations the sidewalk vending unit will operate along with an accurate drawing which shows the public area to be used. Each applicant may request up to two locations. If two locations are requested and the sidewalk vending unit will be traveling from one location to another location throughout the day, then a route path between the two locations must be submitted along with the application.

F. Obtain comprehensive general liability, including products/completed operations liability insurance, naming the City of Tacoma and the adjacent property owner as additional insureds for both ongoing and completed operations. Minimum liability to be maintained is \$1,000,000 public liability and property damage. If the applicant hires employees, the applicant shall maintain Statutory Work Compensation and also Employers Liability with limits not less than \$1,000,000. The applicant shall submit a certificate of insurance and copies of the additional insured endorsement(s) to the Department.

G. Comply with the inspection provisions and standards for mobile food units, as set forth in WAC 246-215 and any amendments thereto. To demonstrate compliance with these requirements, the applicant shall obtain plan check approval from the Tacoma-Pierce County Health Department and submit a copy of the Mobile Unit Permit to the City.

H. All sidewalk vending units in which food or beverage preparation occurs are subject to inspection by the Tacoma Fire Department to assure compliance with TMC 3.02, Fire Prevention Code, including, but not limited to, compliance of cooking or heating apparatus and fire extinguisher requirements.

(Ord. 28539 Ex. O; passed Nov. 6, 2018; Ord. 27897 Ex. A; passed Jun. 22, 2010; Ord. 27297 § 1; passed Nov. 23, 2004)

6B.180.050 Fees.

The fees for sidewalk vending are hereby fixed as follows:

Description	Fees
Initial application fee	\$100
Annual license fee	\$ 50
Sidewalk vending change application fee	\$ 25

If at any time during the annual license term a vendor changes the size of the sidewalk vending area or mobile unit, location, or adds a new heating or cooking apparatus, a new application for approval must be submitted with an application fee of \$25.

(Ord. 28539 Ex. O; passed Nov. 6, 2018; Ord. 27897 Ex. A; passed Jun. 22, 2010; Ord. 27406 § 23; passed Aug. 30, 2005; Ord. 27297 § 1; passed Nov. 23, 2004)

6B.180.060 Issuance.

After the filing of a completed application for a sidewalk vending license, the applicant shall be notified by the Department of the decision on the issuance or denial of the license. In the event that two or more applications for the same location are received, the earliest application received by the Department, if approved, shall be awarded the location. Upon denial of the application, the applicant shall be so notified pursuant to Section 6B.180.120.

(Ord. 28910 Ex. A; passed Oct. 31, 2023: Ord. 28539 Ex. O; passed Nov. 6, 2018: Ord. 27897 Ex. A; passed Jun. 22, 2010: Ord. 27297 § 1; passed Nov. 23, 2004)

6B.180.070 Repealed by Ord. 28539. Term of license.

(Repealed by Ord. 28539 Ex. O; passed Nov. 6, 2018: Ord. 27897 Ex. A; passed Jun. 22, 2010: Ord. 27297 § 1; passed Nov. 23, 2004)

6B.180.075 Tollefson Plaza.

A. Any sidewalk vendor licensed under this chapter may, in addition to the vendor's approved location(s), operate their sidewalk vending business on Tollefson Plaza located on South 17th Street and Pacific Avenue.

B. Vendors must be at least five feet from all adjacent vendors.

C. Vendors are not required to get the approval of adjacent property owners, business owners, or vendors when operating on Tollefson Plaza.

D. Per 6B.180.100 E, during special events permitted by the City located on Tollefson Plaza, a vendor may not operate their sidewalk vending business without the permission of the special event permit applicant or special event sponsoring unit, as designated on the special event permit approved by the City.

E. A sidewalk vendor who, in the City's sole discretion, is operating or locating in Tollefson Plaza in a manner which impedes public access, ingress, egress, or otherwise interferes with the City's or its licensees use of Tollefson Plaza, shall be required to relocate or remove their vending business as directed by the City.

(Ord. 28593 Ex. A; passed Jul. 2, 2019: Ord. 28539 Ex. O; passed Nov. 6, 2018: Ord. 27897 Ex. A; passed Jun. 22, 2010)

6B.180.080 Repealed by Ord. 28539. Change in vending.

(Repealed by Ord. 28539 Ex. O; passed Nov. 6, 2018: Ord. 27897 Ex. A; passed Jun. 22, 2010: Ord. 27297 § 1; passed Nov. 23, 2004)

6B.180.090 No transfer.

Sidewalk vending licenses are not transferable.

(Ord. 28539 Ex. O; passed Nov. 6, 2018: Ord. 27297 § 1; passed Nov. 23, 2004)

6B.180.100 Location.

Upon receipt of a completed application for a sidewalk vending license, the City shall review the location to determine if it is suitable for sidewalk vending. In making this determination, the City shall consider the following criteria:

A. No license shall be issued for a location within 25 feet of a location for which a license has already been granted, unless agreed to by the adjacent property owner(s), adjacent business owner(s) and adjacent vendor(s) with a similar type of merchandise operating under this section.

B. The license operating location must be within an approved commercial zone as approved by the City.

C. The use of sidewalk vending units must be compatible with the public interest in use of the public ways as public rights-of-way.

D. The location of the sidewalk vending unit shall not reduce the width of any pedestrian walkway below six feet, shall not force any pedestrian walking or using a wheelchair to leave the sidewalk, and shall not restrict the sidewalk to a degree that such pedestrians are required to pass single file.

E. A sidewalk vendor shall not use a given location when the City approves a special event permit pursuant to TMC 11.15 that uses the same public ways unless the sidewalk vendor is a participant of the special event and has received permission from the special event applicant

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F. No person or corporation shall either pay or accept payment for the written consent required for issuance or continued operation of a sidewalk vending license.

G. No person or corporation shall either pay or accept payment from the sidewalk vendor for the use of public property to obtain a sidewalk vending license.

(Ord. 28539 Ex. O; passed Nov. 6, 2018; Ord. 27897 Ex. A; passed Jun. 22, 2010; Ord. 27297 § 1; passed Nov. 23, 2004)

6B.180.110 Restrictions.

Any person with a valid sidewalk vending license issued pursuant to this chapter shall be subject to the following restrictions:

A. All sidewalk vendors must display, in a prominent and visible manner, the license issued by the Department under the provisions of this chapter.

B. The height of a sidewalk vending unit, excluding canopies, umbrellas, or transparent enclosures, shall not exceed five feet. The length of the sidewalk vending unit shall not exceed (96) ninety-six inches.

C. Umbrellas or canopies shall have a minimum clearance of (7) seven feet and a maximum height of (9.5) nine feet six inches above the sidewalk. Umbrellas or canopies shall not exceed (40) forty square feet in area.

D. The sidewalk vending site must be clean and orderly at all times, and the vendor must provide a refuse container for use by patrons.

E. Soliciting business from persons in motor vehicles is prohibited.

F. No merchandise shall be displayed using street furniture (planters, street lights, trees, trash containers, etc.) or placed upon the sidewalk. No use of any automatic coin-operated vending dispenser shall be allowed. Persons conducting a sidewalk business must use an approved sidewalk vending unit.

G. Vendors shall not hinder the use of any phone booth, mailbox, parking meter, fire alarm, fire hydrant (including automatic sprinklers or standpipe connections), newspaper vending machine, waste receptacle, bench, transit stop, street parking space, or traffic signal controllers.

H. Vendors shall obey any lawful order from a Police or Fire Department official or any other City official during an emergency or to avoid congestion or obstruction of the sidewalk.

I. No vendor shall make any noise that exceeds the standards in TMC 8.122.020 or use mechanical audio or noise-making devices to advertise the vendor's product.

J. No sidewalk vending unit shall be left unattended on a sidewalk, nor remain on the sidewalk between 2:00 a.m. and 6:00 a.m.

K. Vendors shall not be within 10 feet of a driveway or bus stop sign, or within 20 feet from a crosswalk, pursuant to RCW 46.61.570, unless approved by the City.

L. Utility service connections are not permitted, except electrical, when provided by the owner of the adjacent property. Electrical lines are not allowed overhead or lying in the pedestrian portion of the sidewalk or in an area where a vehicle can drive over them, however, electrical cords or cables may cross the sidewalk if they are covered with an ADA compliant ramp or cover.

M. No products may be sold while a sidewalk vendor is in transit.

(Ord. 28593 Ex. A; passed Jul. 2, 2019; Ord. 28539 Ex. O; passed Nov. 6, 2018; Ord. 27897 Ex. A; passed Jun. 22, 2010; Ord. 27673 Ex. C; passed Feb. 19, 2008; Ord. 27297 § 1; passed Nov. 23, 2004)

6B.180.120 License or location revocation or denial.

A. In addition to the reasons for suspension or revocation set out in Section 6B.10.140, the Director may suspend or revoke any license issued under this chapter if the Mobile Unit Permit issued by Tacoma-Pierce County Health Department is cancelled or revoked, or for any violations of this chapter.

B. The grant of a license for sidewalk vending on a public way is a grant of a temporary privilege to use a portion of the public way to serve and benefit the general public, and any rights of use permitted under the provisions of this chapter shall be of a temporary and revocable nature.

C. Any approved location granted under the provisions of this chapter may be revoked by the Director or other authorized representative of the City, if the Director or authorized representative finds that the location no longer serves or benefits the public and is inconsistent with Section 6B.180. The Director may rely, in part, on correspondence regarding the sidewalk vendor's

operations and compliance with the requirements of the TMC filed with the Director by property owners and businesses located within reasonable proximity to the sidewalk vending location.

D. An adjacent property owner, adjacent business owner or legal representative may withdraw consent in writing for the sidewalk vending unit. Vendors shall be given 30 days' notice of consent withdrawal before the Director will revoke the license.

E. Where a sidewalk vendor does not use the licensed location as approved under this section for a continuous 30-day period during the period of June 1 through August 31 of each year and where another vendor applies for the location, such license will be revoked.

(Ord. 28539 Ex. O; passed Nov. 6, 2018; Ord. 27897 Ex. A; passed Jun. 22, 2010; Ord. 27297 § 1; passed Nov. 23, 2004)

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CHAPTER 6B.190

REPEALED

SCRAP METAL AND RECYCLABLE MATERIAL DEALERS

Repealed by Ord. 28184

(Repealed by Ord. 28184; passed Nov. 12, 2013; Ord. 28096 Ex. A; passed Nov. 6, 2012; Ord. 27406 § 24; passed Aug. 30, 2005; Ord. 27297 § 1; passed Nov. 23, 2004)

CHAPTER 6B.200

REPEALED

SEPTIC AND SIDE SEWER CONTRACTORS

Repealed by Ord. 28539

(Repealed by Ord. 28539 Ex. P; passed Nov. 6, 2018; Ord. 28208 Ex. A; passed Mar. 18, 2014; Ord. 27406 § 25; passed Aug. 30, 2005; Ord. 27297 § 1; passed Nov. 23, 2004)

CHAPTER 6B.210

REPEALED

SIGN ERECTORS

Repealed by Ord. 28593

(Repealed by Ord. 28593 Ex. A; passed Jul. 2, 2019; Ord. 27297 § 1; passed Nov. 23, 2004)

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CHAPTER 6B.220
FOR-HIRE REGULATIONS²

Sections:

- 6B.220.100 Scope, authority and purpose.
- 6B.220.110 License required – For-hire transportation services company, for-hire vehicle and for-hire driver.
- 6B.220.120 License inspection.
- 6B.220.130 Definitions.
- 6B.220.140 Fees – License and inspection; Exemptions.
- 6B.220.150 License expiration and renewal.
- 6B.220.160 For-hire transportation services company – For-hire data.
- 6B.220.170 For-hire transportation services company – Reports to the Director.
- 6B.220.180 For-hire transportation services company – Responsibilities.
- 6B.220.190 For-hire transportation services company – Approval of color scheme.
- 6B.220.200 For-hire vehicle – License application and requirements.
- 6B.220.210 For-hire vehicle – Standards for license denial; Appeal.
- 6B.220.220 For-hire vehicle – Transfer of for-hire vehicle license.
- 6B.220.230 For-hire vehicle – Owner surrender of for-hire vehicle license.
- 6B.220.240 For-hire vehicle – Operating requirements.
- 6B.220.250 For-hire driver – License application and requirements.
- 6B.220.260 For-hire driver – Criminal background check and fingerprints.
- 6B.220.270 For-hire driver – Certification of fitness to drive.
- 6B.220.280 For-hire driver – Training course.
- 6B.220.290 *Repealed.*
- 6B.220.300 For-hire driver - Standards for license denial; Appeal.
- 6B.220.310 *Repealed.*
- 6B.220.320 For-hire driver – Operating standards.
- 6B.220.330 For-hire driver – Reports to the Director.
- 6B.220.340 For-hire driver – Passenger relations standards.
- 6B.220.350 For-hire driver – Soliciting and cruising standards.
- 6B.220.360 For-hire stand – Establishment of for-hire stands.
- 6B.220.370 For-hire stand – For-hire driver standards.
- 6B.220.380 License suspension and revocation – For-hire transportation services company, for-hire vehicle and for-hire driver; Appeal.
- 6B.220.390 License violations and penalties – For-hire transportation services company, for-hire vehicle and for-hire driver; Appeal.

6B.220.100 Scope, authority and purpose.

A. This chapter applies to all for-hire transportation services companies, for-hire vehicle owners and all for-hire drivers operating within the City of Tacoma.

B. This chapter is an exercise of the City of Tacoma's police powers and authority pursuant to Chapter 46.72 RCW and Chapter 81.72 RCW to license for-hire vehicles and for-hire drivers. The regulatory purposes include increased safety, reliability, cost-effectiveness, and economic viability and stability of privately-operated for-hire transportation services within the City of Tacoma.

C. The purpose of this chapter is to provide for the safe, fair and efficient operation of for-hire vehicles. For-hire vehicles are a component of the City's transportation system and because transportation so fundamentally affects the City's well-being and that of its citizens, some regulation is necessary to ensure that the public safety is protected, the public need provided, and the public convenience promoted. It is not the purpose of this chapter to displace competition with regulation. This chapter is not intended to regulate limousines and is consistent and compliant with Chapter 46.72A RCW; nor is this chapter intended to regulate transportation network companies as defined and regulated by Chapter 46.72B RCW.

(Ord. 28837 Ex. A; passed Nov. 1, 2022; Ord. 28251 Ex. A; passed Sept. 30, 2014)

² Repealed and reenacted by Ord. 28251 Ex. A, passed Sept. 30, 2014. Previous legislation: Ord. 28154 Ex. A; passed Jun. 11, 2013; Ord. 27863 Ex. A; passed Dec. 15, 2009; Ord. 27601 Ex. A; passed Apr. 3, 2007; Ord. 27297 § 1; passed Nov. 23, 2004

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6B.220.110 License required – For-hire transportation services company, for-hire vehicle and for-hire driver.

It shall be unlawful for any person, firm or corporation to hold out, advertise, offer information or a method to obtain a third party for-hire transportation service, solicit, operate, drive or use any vehicle as a for-hire in the City of Tacoma without having first obtained the licenses required pursuant to the provisions of this subtitle.

(Ord. 28251 Ex. A; passed Sept. 30, 2014)

6B.220.120 License inspection.

The inspection of for-hire vehicles, inspection and sealing of taximeters, the examining of the qualifications of applicants for for-hire vehicle licenses and licenses to drive for-hire vehicles and the enforcing of the provisions of this chapter shall be under the supervision and control of the Director and may be enforced by the Chief of Police, duly appointed City of Tacoma law enforcement, tax and license, and road use compliance officers.

(Ord. 28251 Ex. A; passed Sept. 30, 2014)

6B.220.130 Definitions.

For the purposes of this chapter 6B.220 of the Tacoma Municipal Code, the following terms, phrases, words, and their derivations shall have the meaning given herein; words not defined herein which are defined in Title 6, shall have the same meaning or be interpreted as provided in Title 6.

A. “Accessible for-hire vehicle” means a for-hire vehicle designed or modified to transport passengers in wheelchairs or other mobility devices where passengers can board the for-hire vehicle via a ramp or lift.

B. “Affiliated for-hire vehicle” means a for-hire vehicle licensed or associated to a particular for-hire transportation services company by using their application dispatch services, approved color scheme and/or trade name.

C. “Application” or “app” means a program or piece of software most commonly downloaded to a device including but not limited to a computer and/or a mobile device, that is designed to fulfill a particular purpose and/or provides content such as text, graphics, images, maps, communications, banking, payment services, music, software, audio, video, information or other materials available to users of the computer, mobile device and/or other device.

D. “Application dispatch” means technology that allows consumers to directly request transportation services from for-hire drivers and/or for for-hire drivers to accept compensation for transportation services via the internet using electronic devices, computer devices or mobile interfaces such as, but not limited to, smartphone and tablet applications. The app may include mapping services to show the locations of available for-hire drivers.

E. “Approved Mechanic” means a mechanic who 1) has met the automotive requirements of the National Institute for Automotive Service Excellence, 2) does not own, lease or drive a for-hire vehicle, and 3) has no financial interest, including any employment interest, in any for-hire vehicle or in any owner that owns or leases for-hire vehicles.

F. “Certificate of Safety” means a prescribed document approved by or provided by the Director completed by an approved mechanic certifying that a particular vehicle passed a uniform vehicle safety inspection, and that the vehicle is mechanically sound and fit for driving. The approved mechanic is responsible for checking that the plates, decals, customer notices as required by the City are legible and properly displayed as specified by the Director by rule.

G. “Classic car” means an automobile that was high priced when new, is currently of superior appearance, is a fine or distinctive automobile, that has been restored or maintained to current maximum professional standards of quality in every area, with components operating and appearing as new, and showing very minimal wear.

H. “Commercial activity” means the time a for-hire driver accepts a trip request through an online-enabled app or platform until the completion of the ride.

I. “Compensation” means remuneration or anything of economic value that is provided, promised, suggested, or donated primarily in exchange for services rendered.

J. “Director” means the Director of the Finance Department of the City, or any officer, agent, or employee of the City designated to act on the Director’s behalf.

K. “Dispatch Services” means a service which connects for-hire drivers to persons seeking transportation or persons engaging in peer-to-peer transportation whether via radio, phone, internet, mobile application, computer or other mechanical or electronic means.

L. “For-hire driver” means a person physically engaged in driving a for-hire vehicle that is providing or soliciting transportation services, ridesharing and/or peer-to-peer transportation, whether or not said person is the owner of or has any financial interest in the ownership of said for-hire vehicle or whether or not the person is using an app, a dispatch service, an information service and/or similar method to provide transportation services for compensation.

M. “For-hire Driver Identification Card” means a card or similar issued or approved by the Director and identifying that the driver is licensed to operate in the City.

N. “For-hire Stand” shall mean that portion of any street set aside and designated as parking or standing space to be occupied by for-hire vehicles.

O. “For-hire Transportation Services Company” means:

1. A person who owns and operates a for-hire vehicle(s) and uses their own City approved color scheme and trade name;
2. A person who does not own and operate a for-hire vehicle but allows other people to affiliate a for-hire vehicle to the for-hire transportation services company’s color scheme, trade name and/or dispatch services.
3. Provided that, a transportation network company, as defined in RCW 46.04.652, is not a For-hire Transportation Services Company as defined in this chapter.

P. “For-hire Vehicle” means any motor vehicle, whether a personal vehicle, fleet or commercial vehicle, held out to the public for hire or used for the transportation of persons for compensation; subject to call by the public generally, where the route traveled or destination is controlled by the customer, the compensation is calculated on the basis of an amount recorded and indicated on a taximeter, a mobile device app or an application dispatch service, by a written contract or invoice signed by both parties, or based on an initial fee, distance traveled, waiting time, or any combination thereof as permitted under this chapter, provided that, for-hire vehicle shall not mean:

1. School buses operating exclusively under a contract to a school district;
2. Ride-sharing vehicles under Chapter 46.74 RCW;
3. Limousine carriers licensed under Chapter 46.72A RCW;
4. Vehicles used by nonprofit transportation providers solely for elderly or persons with disabilities and their attendants under Chapter 81.66 RCW;
5. Vehicles used by auto transportation companies licensed under Chapter 81.68 RCW;
6. Vehicles used to provide courtesy transportation at no charge to and from parking lots, hotels, and rental offices; and
7. Vehicles licensed under, and used to provide “charter party carrier” and “excursion service carrier” services as defined in, and required by, Chapter 81.70 RCW.
8. Vehicles providing transportation services using a “Transportation Network Company” application as defined in RCW 46.72B.

Q. “For-hire Vehicle Endorsement” means a decal, sticker or similar identification, issued or approved by the City, which is prominently displayed on a for-hire vehicle.

R. “For-hire Vehicle Owner” means a person that owns a for-hire vehicle.

S. “For-hire Vehicle Plate” means a numbered metal identification plate, issued by the City, permanently affixed to and prominently displayed on the rear of a for-hire vehicle.

T. “Licensee” means any person or entity licensed under this chapter.

U. “Operating a for-hire vehicle” means having a passenger in a for-hire vehicle, the for-hire vehicle is parked in a for-hire stand, the taximeter is engaged in the for-hire vehicle, the dispatch records show the vehicle has been dispatched, the for-hire vehicle top light is illuminated, the trip records show that the for-hire vehicle has started a shift and there is no record for ending a shift, the for-hire driver is signed into and active on the application dispatch service, the for-hire driver has offered transportation services to a passenger, the for-hire driver is engaged in commercial activity or any other facts reasonably showing that a for-hire driver has offered, or is available to offer, its services to a passenger. Operating a for-hire vehicle does not include using a personal vehicle for personal use.

V. “Operating in the City of Tacoma” means owning, leasing, advertising, driving, occupying and/or otherwise operating a for-hire vehicle that at any time transports any passenger for compensation from a point within the geographical confines of the City of Tacoma. A for-hire transportation services company is “operating in the City of Tacoma” if it provides application dispatch services to any affiliated for-hire driver at any time for the transport of any passenger for compensation from a point

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within the geographical confines of the City of Tacoma. The term does not include being in control of a for-hire vehicle that is physically inoperable.

W. "Person" means any individual, receiver, administrator, executor, assignee, trustee in bankruptcy, trust, estate, firm, co-partnership, joint venture, club, company, joint stock company, business trust, municipal corporation, political subdivision of the state of Washington, corporation, limited liability company, association, society, or any group of individuals acting as a unit, whether mutual, cooperative, fraternal, nonprofit, or otherwise, and the United States or any instrumentality thereof.

X. "Persons with disabilities" means any individual with a disability who has a sensory, mental, or physical impairment that substantially limits one or more of life's major activities; is medically cognizable or diagnosable; has a record or history of such impairment; or is regarded as having such impairment. People with disabilities include ambulatory persons, whose capacities are hindered by sensory disabilities such as blindness or deafness, such mental disabilities as cognitive impairments or emotional illness, and physical disabilities that still permit the person to walk comfortably, or a combination of these disabilities. It also includes a semi-ambulatory person who requires such special aids to travel as canes, crutches, walkers, respirators, or human assistance, and a non-ambulatory person who must use wheelchairs or wheelchair-like equipment to travel.

Y. "Taximeter" means any mechanical or electronic device or instrument which, based upon a predetermined rate or rates, automatically calculates and displays, by means of figures, a fare based on distance traveled, time elapsed, or any combination thereof.

Z. "Waiting Time" means time during which the for-hire vehicle is under the direction of a passenger and the for-hire vehicle is not moving.

(Ord. 28837 Ex. A; passed Nov. 1, 2022: Ord. 28539 Ex. Q; passed Nov. 6, 2018: Ord. 28349 Ex. A; passed Mar. 8, 2016: Ord. 28251 Ex. A; passed Sept. 30, 2014)

6B.220.140 Fees – License and inspection; Exemptions.

A. The fees are hereby fixed as follows:

Description	Fees
For-hire driver license	\$50
For-hire driver license replacement	\$ 5
For-hire vehicle license	\$75
For-hire vehicle replacement plate	\$25
Taximeter inspection	\$50
Taximeter inspection re-scheduling fee	\$50

B. Exemptions.

The for-hire driver and vehicle license fees assessed in this subsection shall not apply to Accessible for-hire vehicles or for-hire drivers driving an Accessible for-hire vehicle.

(Ord. 28837 Ex. A; passed Nov. 1, 2022: Ord. 28349 Ex. A; passed Mar. 8, 2016: Ord. 28303 Ex. A; passed Jul. 7, 2015: Ord. 28251 Ex. A; passed Sept. 30, 2014)

6B.220.150 License expiration and renewal.

A. For-hire vehicle license.

1. Each for-hire vehicle owner shall pay an annual for-hire vehicle license fee per 6B.220.140 times the number of licensed vehicles.
2. Upon payment of the correct license fee by the for-hire vehicle owner and compliance with all other requirements for issuance of a for-hire vehicle license, the Director shall issue a license.
3. Notwithstanding the provisions of 6B.10 of the Tacoma Municipal Code, for-hire vehicle licenses shall expire on June 30th. Each for-hire vehicle owner must renew the for-hire vehicle license every year.
4. No for-hire vehicle license may be renewed unless all outstanding penalties assessed against the for-hire vehicle owner are paid in full, the for-hire transportation services company is in compliance with the provisions of this chapter, and the for-hire vehicle owner has filed a renewal application and paid the renewal fee and all inspection fees.

B. For-hire driver license.

1. All for-hire drivers' licenses issued pursuant to the provisions of this subtitle shall be effective as of the first day of the month of issuance regardless of the actual date of issue and shall expire two (2) years from the effective date.
2. Each for-hire driver must renew the for-hire driver's license every other year, provide new photographs or consent to a full face photograph taken by the Director, and submit to a new criminal background check.
3. No for-hire driver's license may be renewed unless all outstanding penalties against the for-hire driver are paid in full to the Director and the for-hire driver has filed a renewal application and paid the renewal fee.
4. Whenever the for-hire driver license furnished by the City shall become worn out, damaged, faded or otherwise unfit for use, the City may require that such license be destroyed and may require the licensee to furnish new photographs if the City does not have current photos on file that can be used on the replacement license and purchase a replacement license according to the fee established in 6B.220.140.

(Ord. 28837 Ex. A; passed Nov. 1, 2022; Ord. 28349 Ex. A; passed Mar. 8, 2016; Ord. 28251 Ex. A; passed Sept. 30, 2014)

6B.220.160 For-hire transportation services company – For-hire data.

A. The Director shall have the right to examine any records relating to the compliance of a for-hire transportation services company in the City of Tacoma or any person holding a license issued pursuant to this chapter, including, but not limited to, insurance policies, dispatch records, trip records or any other information as required pursuant to this chapter.

B. Immediate access to any records required under this chapter by the for-hire transportation services company, for-hire vehicle owner or for-hire driver shall be made available upon court order to law enforcement officers of the City of Tacoma to assist in the investigation of any crime.

(Ord. 28251 Ex. A; passed Sept. 30, 2014)

6B.220.170 For-hire transportation services company – Reports to the Director.

A. A for-hire transportation services company shall with 48 hours notify the Director upon the for-hire transportation services company receiving knowledge, at any time during the current for-hire vehicle or for-hire driver license term, of any of the following occurrences involving any affiliated for-hire driver or for-hire vehicle owner:

1. Any arrest and charge, conviction, bail forfeiture or other final adverse finding of the for-hire driver, for any criminal offense that occurs during, or arises out of, the for-hire driver's operation of such for-hire vehicle;
2. Any arrest and charge, conviction, bail forfeiture or other final adverse finding of the for-hire driver for any criminal offense involving theft, robbery, burglary, assault, sex crimes, drugs, prostitution, moral turpitude, or any offense as provided in 6B.220.300;
3. Any vehicle accident required to be reported to the State of Washington involving any for-hire vehicle operated by the for-hire driver; or
4. Any restriction, suspension or revocation of such for-hire driver's motor vehicle driver's license.

B. Every for-hire transportation services company shall on September 1st of every year submit a current list of affiliated for-hire vehicles and for-hire affiliated drivers operating in the City of Tacoma to the Director or consent to an audit of records by the Director that can be conducted at a mutually agreeable location in order to verify that all affiliated drivers and vehicles are properly licensed.

(Ord. 28251 Ex. A; passed Sept. 30, 2014)

6B.220.180 For-hire transportation services company – Responsibilities.

The for-hire transportation services company shall:

- A. Maintain a business address, mailing address, and email address (if available) where the owner can accept mail, and a business telephone in working order and/or an email address that can be answered during all hours of operation;
- B. Comply, and require that all affiliated for-hire vehicle owner(s) and affiliated for-hire driver(s) comply with any applicable regulations promulgated under this chapter;
- C. Ensure that each affiliated for-hire vehicle is insured as required pursuant to this chapter;
- D. Provide proof of insurance to the Director required pursuant to this chapter;

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E. Collect and store for at least two (2) years, records of service request (trip) originating in the City of Tacoma for affiliated for-hire vehicles, including daily records of for-hire vehicles in service, together with the affiliated for-hire driver's name and vehicle number (if available), and lists of all affiliated for-hire vehicles and affiliated for-hire drivers. Records may be maintained electronically;

F. Maintain a dispatch service, application dispatch service or contracted dispatch service, utilizing two-way radios, wireless device communication or an online-enabled application or platform capable of providing reasonably prompt service in response to requests received by telephone, internet, email, online-enabled application or platform or other request for service by a prospective passenger. The use of wireless communication devices while driving shall be utilized according to RCW 46.61.667, which prohibits the holding of a wireless communications device while driving;

G. Provide a system for passengers to retrieve lost articles;

H. The for-hire transportation services company shall maintain a record of each oral or written customer complaint that the for-hire transportation services company receives regarding regulations pursuant to this chapter, about the for-hire transportation services company, affiliated for-hire vehicle owner, or affiliated for-hire drivers operating in Tacoma. Where applicable, the for-hire transportation services company should include a notice of the action taken by the for-hire transportation services company to resolve the complaint, the nature of the complaint and the disposition;

1. The Director may request a record of complaints received by a for-hire transportation services company when investigating any complaint received by the City concerning possible violations of this chapter or regulations adopted hereunder by the for-hire transportation services company, affiliated for-hire vehicle owner or affiliated for-hire drivers while operating in Tacoma;

2. The Director may recommend corrective action to be taken by the for-hire transportation services company, for-hire vehicle owner or for-hire driver, revoke licenses and/or assess civil administrative penalties as provided in this chapter; and

I. Review criminal background checks and driving records for every affiliated for-hire driver and maintain records thereof if the for-hire transportation services company is conducting such checks themselves through a third party vendor approved by the Director. If a for-hire driver's background check or driving record results in any denial standard in accordance with 6B.220.210.A or 6B.220.300.A the for-hire driver shall not be permitted to provide transportation services by affiliating with the for-hire transportation services company using the for-hire transportation services company application dispatch or dispatch services and/or approved name and color scheme.

J. A for-hire transportation services company must adopt a policy of nondiscrimination on the basis of race, color, national origin, citizenship or immigration status, families with children, creed, religious belief or affiliation, sex, marital status, the presence of any sensory, mental, or physical disability, age, honorably discharged veteran or military status, sexual orientation, gender expression or gender identity, the use of a trained dog guide or service animal by a person with a disability, or any other protected class under RCW 49.60.010, with respect to passengers and potential passengers, and notify affiliated drivers of such policy.

(Ord. 28837 Ex. A; passed Nov. 1, 2022; Ord. 28539 Ex. Q; passed Nov. 6, 2018; Ord. 28349 Ex. A; passed Mar. 8, 2016; Ord. 28251 Ex. A; passed Sept. 30, 2014)

6B.220.190 For-hire transportation services company – Approval of color scheme.

A. When a for-hire transportation services company is going to use a color scheme for their for-hire vehicles and/or affiliated for-hire vehicles, the Director shall have final approval over a for-hire transportation services company's color scheme for each of its affiliated for-hire vehicles, in order to ensure that there is no risk of confusion between the colors of different for-hire transportation services companies, and to ensure that the color scheme meets the requirements of this chapter. Once a color scheme has been approved by the Director, the for-hire transportation services company must submit a for-hire vehicle license application according to the requirements in 6B.220.190 within 90 days of notification of color scheme approval and have a licensed affiliated vehicle in operation.

B. No two for-hire transportation services companies shall have the same colors, unless the owners provide evidence to the satisfaction of the Director that they have the right under a franchise, license, lease or other similar agreement with a for-hire transportation services company to use the color scheme of such for-hire transportation services company. If there exists any conflict between color schemes presented by a for-hire transportation services company in its application for a for-hire vehicle license with any other licensee(s) or applicant(s), the Director shall, after notice to all interested parties, and review of their respective contentions, determine the matter and advise all interested parties of the Director's decision. The Director's decision shall be final.

C. No such license shall be issued if the color scheme or design to be used upon the vehicle is the same or similar to that being used by another licensee and as set forth in such licensee's application, unless the use of such color scheme or design be

consented to in writing by all other licensees who use or adopt such similar or same color scheme or design, which agreement shall be filed with the City.

D. The for-hire transportation services company shall submit a sample color chips or picture of painted for-hire vehicle prior to filing a for-hire vehicle license application for approval of color scheme.

(Ord. 28539 Ex. Q; passed Nov. 6, 2018; Ord. 28251 Ex. A; passed Sept. 30, 2014)

6B.220.200 For-hire vehicle – License application and requirements.

A. The for-hire vehicle owner is responsible for filing with the City a for-hire vehicle license application, on forms approved by the Director and containing the information outlined in subsection B, for each for-hire vehicle that is owned by such for-hire vehicle owner and operated in Tacoma.

B. The for-hire vehicle license application shall include the following information:

1. Vehicle owner’s full name, home address, home and business telephone number;
2. Vehicle information, the make, model, year, vehicle identification number, Washington State vehicle license plate number, and any other vehicle information required by rule or regulation promulgated under this chapter;
3. Information as requested by the Director pertaining to any for-hire driver’s, for-hire vehicle license suspension, denial, or revocation, imposed in connection with a for-hire vehicle owned or leased by the owner within the last three (3) years;
4. Certificate or Proof of an Insurance policy;

a. If the City does not already have on file evidence that each for-hire vehicle has liability insurance that meet the requirements of this section, provide evidence with the City that each for-hire vehicle has liability insurance in an amount no less than required by RCW 46.72.050, as it exists or as hereinafter amended. The insurance policy, and any related for-hire driver contracts if applicable, must be submitted to the Director. The insurance policy shall:

(1) At a minimum be issued by either: a) an admitted carrier in the State of Washington with an A.M. Best Rating of not less than B VII or b) a surplus line insurers with an A.M. Best Rating of not less than B+ VII;

(2) Name the City of Tacoma as an additional insured;

(3) Provide that the insurer will notify the Director, in writing, of any cancellation and/or non-renewal at least thirty (30) days before that cancellation and/or non-renewal takes effect; and

(4) Not include aggregate limits, or named driver requirements or exclusions. Other limitations or restrictions beyond standard insurance services office (ISO) business auto policy form are subject to approval by the Director.

b. An insurance policy of underinsured motorist coverage indicating 1) a minimum combined single limit coverage of three hundred thousand dollars (\$300,000) or split level coverage of one hundred thousand dollars (\$100,000) per person, three hundred thousand dollars (\$300,000) per accident;

5. State of Washington vehicle registration;

6. Certificate of Safety or proof that the applicant’s vehicle has passed a uniform vehicle safety inspection, as specified by the Director by rule;

7. If using a for-hire transportation services company’s approved color scheme and name, a letter from the for-hire transportation services company which indicates the applicant is authorized to operate a for-hire vehicle using the for-hire transportation services company’s approved color scheme and/or name;

8. If using a taximeter in the for-hire vehicle the taximeter shall have been inspected and found to be accurate and sealed, and the annual inspection fee paid according to 6B.220.140.

a. The taximeter must be sealed and in good working order and in accurate operating condition and shall at all times comply with the specifications, tolerances, and other technical requirements as adopted by the National Conference on Weights and Measures and set forth at Section 5.54 of the National Institute of Standards and Technology Handbook 44 of Specifications, Tolerances, and Other Technical Requirements for Weighing and Measuring Devices, 2003. Every taximeter shall be inspected, sealed and certified at installation, at change in rate, and within 1 year of the last inspection. A certificate of inspection certifying compliance with this chapter shall be issued by the Director upon each required taximeter inspection and the taximeter shall upon each such inspection be sealed by the Director. Such certificate of inspection shall include:

(1) The identifying number of the taximeter;

(2) The make, model and license number of the for-hire vehicle in which the taximeter is installed;

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- (3) The name of the for-hire transportation services company;
 - (4) The date of inspection;
 - (5) A certification that the taximeter has been inspected and approved as operating within the limits of accuracy as specified by this Section;
 - (6) The signature of the individual making the certification; and
 - (7) A copy of the certificate shall be kept on file in the office of the for-hire transportation services company.
- b. No taximeter shall be used unless the same carries thereon an unbroken seal affixed thereto by the qualified taximeter repair service or the Director.
- c. For the purpose of checking the accuracy of said taximeter, the for-hire vehicle to which the same is fixed shall be made available to the City of Tacoma at such times as the Director may direct; and
9. Any other documents required by regulations promulgated under this chapter.
- C. The for-hire vehicle's model year shall be no more than fifteen (15) years prior to the date of application. For example, vehicles licensed effective July 1 of 2022, must be 2007 models or newer. For-hire vehicles meeting the definition of an accessible for-hire vehicle and/or classic car are not subject to a minimum vehicle age requirement.
- D. The above application and information must also be completed and supplied as required during any annual license renewal.
- E. The for-hire vehicle owner must inform the Director in writing within seven (7) days if any of the information provided pursuant to subsection (B) changes, ceases to be true or is superseded in any way by new information.
- F. All applications for a for-hire vehicle license become void if the applicant, for any reason other than delay caused by the City, fails or neglects to complete the application process or obtain a license within sixty (60) days of submitting an application.
- (Ord. 28837 Ex. A; passed Nov. 1, 2022; Ord. 28349 Ex. A; passed Mar. 8, 2016; Ord. 28303 Ex. A; passed Jul. 7, 2015; Ord. 28251 Ex. A; passed Sept. 30, 2014)

6B.220.210 For-hire vehicle – Standards for license denial; Appeal.

- A. The Director shall deny any for-hire vehicle license application if the Director determines that such license should not be issued pursuant to the provisions of 6B.10 of the Tacoma Municipal Code, or further if the Director determines that:
1. The applicant has made any material misstatement or omission in the application for a license;
 2. The applicant fails to meet one or more of the applicant or vehicle requirements of a for-hire vehicle license pursuant to this chapter; or
 3. Within three (3) years of the date of application, the applicant, or if the applicant is a business entity any officer or partner, has had a conviction, bail forfeiture or other final adverse finding for offenses pertaining to criminal fraud, larceny, theft, prostitution, extortion, racketeering, robbery, violation of the Uniform Controlled Substances Act, or an offense involving moral turpitude, where such crime involved the use of a for-hire vehicle.
- B. The Director may deny any for-hire vehicle license application if the Director determines that:
1. Within seven (7) years of the date of application, the applicant or, if the applicant is a business entity, any officer or partner, has had a conviction, bail forfeiture, or other final adverse finding involving crimes including but not limited to offenses pertaining to prostitution, gambling, physical violence, or other offenses directly related to the applicant's honesty, integrity, or moral turpitude including but not limited to fraud, larceny, burglary, extortion, income tax evasion, delivery, possession with intent, or manufacture of controlled substances or any attempt, conspiracy, or solicitation to commit such offenses and/or reasonably related to the applicant's ability to operate a for-hire vehicle, including but not limited to hit-and-run, reckless driving, attempting to elude a police officer, vehicular assault, vehicular homicide, driving under the influence of alcohol or controlled substances or related offense as in RCW 46.61.502, RCW 46.61.503 RCW 46.61.504, or has been a Habitual Traffic Offender as found by the Washington State Department of Licensing;
 2. Within two (2) years of the date of application, the applicant, or if the applicant is a business entity any officer or partner of the applicant, has been found, either through a criminal conviction, bail forfeiture or other final adverse finding (including in a civil suit or administrative proceeding), or it has been proven by a preponderance of the evidence regardless of whether the same act was charged as a civil infraction, crime or not charged or cited at all, to have exhibited past conduct in driving or operating a for-hire vehicle or operating a for-hire business which would lead the Director to reasonably conclude that the

applicant will not comply with the provisions of the chapter related to vehicle requirements and the safe operation of the vehicle;

3. Within two (2) years of the date of application, the applicant, or if the applicant is a business entity any officer, director, general partner, managing partner or principal of the applicant, has engaged in the business of operating any for-hire vehicle within the City of Tacoma without a current valid license from the City of Tacoma;

4. Within twelve (12) months of the date of application, the applicant has violated and/or caused or knowingly permitted a for-hire driver to violate, any Pierce County or City of Tacoma ordinance or regulation pertaining to the operation of for-hire vehicles while in that jurisdiction, if such violation would constitute grounds for license revocation or denial if occurring within the City; and/or

C. Denial of an annual for-hire vehicle license is subject to appeal pursuant to Chapter 6B.10.140 of the Tacoma Municipal Code.

(Ord. 28837 Ex. A; passed Nov. 1, 2022; Ord. 28251 Ex. A; passed Sept. 30, 2014)

6B.220.220 For-hire vehicle – Transfer of for-hire vehicle license.

Notwithstanding the provisions of 6B.10 of the Tacoma Municipal Code, a for-hire vehicle license may not be transferred.

(Ord. 28251 Ex. A; passed Sept. 30, 2014)

6B.220.230 For-hire vehicle – Owner surrender of for-hire vehicle license.

A. The for-hire vehicle owner shall notify the Director in writing within five (5) business days whenever a for-hire vehicle is destroyed, rendered permanently inoperable, sold or is taken out of service by the affiliated for-hire transportation services company for any reason. The for-hire vehicle plate for the vehicle destroyed; rendered permanently inoperable, sold or taken out of service must also be returned to the Director within five (5) business days.

B. It is unlawful to operate a for-hire vehicle not licensed pursuant to the provisions of this chapter or which for-hire vehicle license has been suspended or revoked. The for-hire vehicle owner and affiliated for-hire transportation services company are jointly and severally responsible for immediately surrendering the for-hire vehicle license plate to the Director upon revocation or suspension. When a summary suspension of a for-hire vehicle license or annual business license is issued according to 6B.10.145, the for-hire vehicle plate must be returned to the Director within three (3) business days of the date the summary suspension is issued.

(Ord. 28837 Ex. A; passed Nov. 1, 2022; Ord. 28303 Ex. A; passed Jul. 7, 2015; Ord. 28251 Ex. A; passed Sept. 30, 2014)

6B.220.240 For-hire vehicle – Operating requirements.

A. No for-hire vehicle licensed by the City may lawfully operate within the City of Tacoma unless the following minimum vehicle requirements are met:

1. The vehicle has insurance as required by this chapter. If the insurance policy is canceled proof of a new policy must be filed with the Director. If the insurance policy lists the vehicles included under the policy and a vehicle is deleted from an insurance policy, proof of a new policy which includes the vehicle must be filed with the Director before the vehicle is deleted from the previous policy;

2. An approved mechanic has issued a valid Certificate of Safety based on a uniform vehicle safety inspection performed within the last license year. The Certificate of Safety remains valid, if the vehicle is sold, until the next renewal date;

3. The for-hire vehicle displays a for-hire vehicle plate with a current year decal issued by the Director when operating a for-hire vehicle or a for-hire vehicle endorsement issued or approved by the Director when operating a for-hire vehicle;

4. All public rates, including discounts or special rates, must be transparent to the rider prior to accepting the ride by

1) being displayed in writing in the for-hire vehicle visible to the passenger, or

2) displayed on the application or website used to obtain transportation services;

5. The for-hire vehicle is equipped with a properly sealed, working, and accurate receipt-issuing taximeter or receipt-issuing mobile data terminal or receipt-issuing application dispatch service. Receipts may be sent electronically;

6. The for-hire vehicle contains no scanner or other type of receiver that is capable of monitoring another for-hire transportation services company's assigned frequency, except as otherwise permitted by the Director;

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7. Every for-hire vehicle shall be equipped with seat belts or other restraining devices for every passenger and any other such safety equipment as is required by state or federal law, or this chapter;

8. Every for-hire vehicle shall be equipped with consumer information conspicuously posted in a prominent place within the passenger compartment, on the app used to obtain transportation services, and/or in an electronic receipt. Such consumer information shall include, at a minimum, the for-hire vehicle name and number, if applicable, the for-hire driver's name and for-hire driver license number, a consumer survey and complaint card and shall include the following notice: "The driver of this for-hire vehicle is required by the Tacoma City Code to give a receipt for services provided to any passenger who requests one. If you have a complaint about a for-hire vehicle or for-hire driver, contact the for-hire transportation services company (name, address, phone number, email address) or the Director (mailing address, phone number, email address)." If the consumer information is made available on the app or through an electronic receipt or through a combination of such technologies, the consumer shall be provided the opportunity for feedback on the individual ride instead of a consumer survey or complaint card;

9. If a for-hire vehicle is issued a for-hire vehicle plate by the Director, the for-hire number on the vehicle shall be coordinated with the for-hire vehicle license plate number;

10. Every for-hire vehicle shall be available for inspection by the Director without notice; and

11. Any other requirements set forth in regulations adopted pursuant to this chapter.

(Ord. 28837 Ex. A; passed Nov. 1, 2022; Ord. 28349 Ex. A; passed Mar. 8, 2016; Ord. 28251 Ex. A; passed Sept. 30, 2014)

6B.220.250 For-hire driver – License application and requirements.

A. A for-hire driver must complete, sign, swear to, and file with the Director a for-hire driver license application on forms provided or approved by the Director to include the following information:

1. Name, aliases, residence and business addresses, residence and business telephone numbers;
2. Place and date of birth (which must be at least twenty years of age on date of application), height, weight, color of hair and eyes;
3. Washington State driver's license number. The applicant must present a valid Washington State driver's license or a copy thereof at time of application;
4. Documentation that a full criminal background check has been completed on the applicant through Washington State Patrol and Federal Bureau of Investigation criminal databases or through a Director-approved third party vendor and was reviewed as required in 6B.220.180.I. If a criminal background check is not conducted through a Director-approved third-party vendor, then the for-hire driver shall consent to be fingerprinted and the City will conduct a state and national Washington State Patrol and Federal Bureau of Investigation criminal background check;
5. Information indicating whether or not the applicant has ever had a for-hire driver's, or driver's license suspended, revoked, or denied and for what cause;
6. Documentation that a copy of the applicant's driving abstract from the Washington State Department of Licensing was reviewed as required in 6B.220.180.I or a signed statement authorizing the Director to obtain a current copy of the applicant's driving abstract from the Washington State Department of Licensing;
7. Completion of a for-hire driver training course explained in more detail in 6B.220.280;
8. A statement under penalty of perjury of their physical and mental fitness to act as a for-hire driver;
9. All applicants for a for-hire driver's license shall include with their application one current full face digital photograph of the applicant, submitted electronically or consent to a full face photograph taken by the Director;
10. If using a for-hire transportation services company's approved color scheme and name, a letter from the for-hire transportation services company which indicates the applicant is authorized to operate a for-hire vehicle using the for-hire transportation services company's approved color scheme and name;
11. Such other information as may be reasonably required by regulation promulgated under this chapter.

B. All applications for for-hire driver's licenses become void if the applicant, for any reason other than delay caused by the City, fails or neglects to complete the application process or obtain a license within sixty (60) days of submitting an application.

(Ord. 28837 Ex. A; passed Nov. 1, 2022; Ord. 28593 Ex. A; passed Jul. 2, 2019; Ord. 28539 Ex. Q; passed Nov. 6, 2018; Ord. 28349 Ex. A; passed Mar. 8, 2016; Ord. 28251 Ex. A; passed Sept. 30, 2014)

6B.220.260 For-hire driver – Criminal background check and fingerprints.

A. All applicants for a for-hire driver’s license shall be subject to a state and national Washington State Patrol and Federal Bureau of Investigation criminal background check. Applicants previously licensed and fingerprinted will not be required to again be fingerprinted if the applicant was fingerprinted within the last five years. Applicants may submit proof that a criminal background check has been conducted by a Director-approved third party vendor and reviewed by their affiliated for-hire transportation services company as required in 6B.220.180.I. Proof of a criminal background check does not preclude the City from conducting a separate background check on the applicant.

If a criminal background check is not conducted through a Director-approved third-party vendor, then the for-hire driver shall consent to be fingerprinted and the City will conduct a state and national Washington State Patrol and Federal Bureau of Investigation criminal background check.

B. Approved vendors, at a minimum must:

1. Include local, state and national databases;
2. Access at least seven years of database history; and
3. Demonstrate competency in providing accurate information.

(Ord. 28837 Ex. A; passed Nov. 1, 2022; Ord. 28349 Ex. A; passed Mar. 8, 2016; Ord. 28251 Ex. A; passed Sept. 30, 2014)

6B.220.270 For-hire driver – Certification of fitness to drive.

A. The for-hire driver must certify upon initial application and thereafter upon renewal of the license on forms provided by the Director that they are physically and mentally fit to be a for-hire driver.

B. The Director may at any time require any for-hire driver licensee or applicant to be medically examined if it appears that the licensee has become physically or mentally unfit to be a for-hire driver.

1. If so required the medical certification and examination shall be performed by a physician licensed to practice in Washington State under Chapter 18.71 RCW and completed following that physician’s physical examination of the applicant.
2. The scope of the certificate form and the examination shall be prescribed by the Director.
3. A United States Department of Transportation medical certification meets the requirements of this section.

(Ord. 28251 Ex. A; passed Sept. 30, 2014)

6B.220.280 For-hire driver – Training course.

A. Upon initial application all for-hire driver applicants are required to complete a for-hire driver training course approved by the Director.

B. For-hire driver training courses may be completed through a City of Tacoma offered class, a third party vendor approved by the Director or through a Director-approved for-hire transportation services company course. The for-hire driver may be required to pay a fee, as determined by the Director, third party vendor, or for-hire transportation services company, for the training course.

C. Content for all training courses must be submitted for approval as required by the Director. For-hire driver training courses shall include but not be limited to:

1. Information about defensive driving, use of emergency procedures and equipment for the for-hire driver’s personal safety, risk factors for crimes against for-hire drivers, enhancement of for-hire driver/passenger relations, assisting passengers with mobility disabilities, and professional conduct and communication skills; and
2. Completion of the National Safety Council Defensive Driving Course or other defensive driving course approved by the Director.

D. The Director may request a for-hire driver to take a refresher course if there are reasonable grounds, based on documented complaints and/or violations to require a refresher course.

(Ord. 28837 Ex. A; passed Nov. 1, 2022; Ord. 28539 Ex. Q; passed Nov. 6, 2018; Ord. 28251 Ex. A; passed Sept. 30, 2014)

6B.220.290 Repealed by Ordinance No. 28837. For-hire driver – Examination.

(Repealed by Ord. 28837 Ex. A; passed Nov. 1, 2022; Ord. 28251 Ex. A; passed Sept. 30, 2014)

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6B.220.300 For-hire driver – Standards for license denial; Appeal.

A. The Director shall deny any for-hire driver’s license application if the Director determines that such license should not be issued pursuant to the provisions of 6B.10 of the Tacoma Municipal Code or further determines that the applicant:

1. Has made any material misstatement or omission in the application for a license;
2. Fails to meet requirements of a for-hire driver license pursuant to this chapter;
3. Has had a bail forfeiture, conviction, or other final adverse finding for offenses pertaining to hit-and-run, reckless driving, attempting to elude a police officer, vehicular assault, vehicular homicide, driving under the influence of alcohol or controlled substances, or related offense as in RCW 46.61.502, RCW 46.61.503 RCW 46.61.504 or anyone found to be a Habitual Traffic Offender by the Washington State Department of Licensing, criminal fraud, larceny, theft, prostitution, extortion, racketeering, robbery, violation of the Uniform Controlled Substances Act, or an offense involving moral turpitude, where such crime involved the use of a for-hire vehicle, within three (3) years of the date of application;
4. Has been convicted of a “Sex offense” or “Kidnapping” offense against a minor pursuant to RCW Title 9 or 9A or another state’s similar statute, or is a match in the United States Department of Justice national sex offender public website; or
5. Is required to register as a sex offender pursuant to RCW 9A.44.130 or another state’s similar statute.

B. The Director may deny any for-hire driver license application if the Director determines that the applicant:

1. Has had a bail forfeiture, conviction or other final adverse finding involving offenses pertaining to prostitution, gambling, physical violence, or other offenses directly related to the applicant's honesty, integrity, or moral turpitude including but not limited fraud, larceny, burglary, extortion, delivery, possession with intent, or manufacture of controlled substances or any attempt, conspiracy, or solicitation to commit such offenses, and/or any other offense directly related to the driver's ability to operate a for-hire vehicle, including without limitation to driving under the influence of alcohol or controlled substances or related offense as in RCW 46.61.502, RCW 46.61.503 or RCW 46.61.504 hit-and-run, reckless driving, attempting to elude a police officer, vehicular assault, vehicular homicide, anyone found to be a Habitual Traffic Offender by the Washington State Department of Licensing, provided that such bail forfeiture or conviction was within seven (7) years of the date of application; or

2. Has been found, either through a criminal conviction, bail forfeiture, or other final adverse finding (including in a civil suit or administrative proceeding), or it has been proven by a preponderance of the evidence regardless of whether the same act was charged as a civil infraction, crime, or not charged or cited at all to have exhibited past conduct in driving or operating a for-hire vehicle that causes the Director reasonably to conclude that the applicant will not comply with the provisions of the chapter related to driver/operator conduct and the safe operation of the vehicle.

C. Denial of issuance of a for-hire driver license is subject to appeal pursuant to 6B.10.140 of the Tacoma Municipal Code. (Ord. 28837 Ex. A; passed Nov. 1, 2022: Ord. 28539 Ex. Q; passed Nov. 6, 2018: Ord. 28251 Ex. A; passed Sept. 30, 2014)

6B.220.310 Repealed by Ordinance No. 28837. For-hire driver – Temporary license.

(Repealed by Ord. 28837 Ex. A; passed Nov. 1, 2022: Ord. 28251 Ex. A; passed Sept. 30, 2014)

6B.220.320 For-hire driver – Operating standards.

A. A for-hire driver shall not operate a for-hire vehicle without first obtaining and maintaining a valid for-hire driver’s license and shall ensure that their City issued for-hire license identification card is in the vehicle and on display visible to the passenger or is available for display on the application or website used to obtain transportation services upon request by a passenger or City official.

B. A for-hire driver shall not operate a for-hire vehicle, before ensuring that the for-hire license plate is securely affixed to the vehicle or the for-hire vehicle endorsement is prominently displayed on the rear of the vehicle and, vehicle registration and proof of insurance card are in the vehicle.

C. A for-hire driver shall not operate a for-hire vehicle, before checking vehicle equipment, including but not limited to the lights, brakes, tires, steering, seat belts and other vehicle equipment to see that they are working properly.

D. A for-hire driver shall not operate a for-hire vehicle unless the interior and the exterior of the for-hire vehicle are clean and in good repair.

E. A for-hire driver shall not transport more passengers than the number of seat belts available nor more luggage than the for-hire vehicle capacity will safely and legally allow.

F. A for-hire driver shall allow the Director to inspect the for-hire vehicle without notice at any reasonable time or place while operating a for-hire vehicle.

G. A for-hire driver shall not sleep in the for-hire vehicle while operating a for-hire vehicle.

H. When using the taximeter to determine the fare to be charged, a for-hire driver must activate the taximeter at the beginning of each trip and deactivate the taximeter upon completion of the trip. Beginning of a trip means the point where the passenger is seated and the forward motion of the vehicle begins. It shall be the duty of the for-hire driver to call the attention of passengers to the amount registered and the for-hire vehicle flag shall be placed in a non-recording position until the fare is paid. No other or different fare shall be charged to the passenger than is recorded on the reading face of said taximeter for the trip.

I. No for-hire driver of a for-hire vehicle using a taximeter, while carrying passengers or otherwise in service, shall display the signal affixed to the taximeter in such a position as to denote such vehicle is not in service.

J. A for-hire driver shall assure when using a taximeter that the meter reading is visible from a normal passenger position at all times.

K. A for-hire driver shall not operate a for-hire vehicle that does not have the rate(s) displayed in writing visible to the passenger or otherwise displayed on the application or website used to obtain transportation services and is transparent to the rider prior to accepting the ride.

L. A for-hire driver must comply with all applicable laws related to the transportation of service animals.

(Ord. 28837 Ex. A; passed Nov. 1, 2022; Ord. 28539 Ex. Q; passed Nov. 6, 2018; Ord. 28349 Ex. A; passed Mar. 8, 2016; Ord. 28251 Ex. A; passed Sept. 30, 2014)

6B.220.330 For-hire driver – Reports to the Director.

A. Every for-hire driver shall report within 48 hours to the Director and their affiliated for-hire transportation services company, the occurrence of the following:

1. Any arrest and charge, charge, or conviction of the for-hire driver for any criminal offense, or commitment of a violation, that occurs during, or arises out of, the for-hire driver's operation of a for-hire vehicle;
2. Any arrest and charge, charge or conviction of the for-hire driver for any criminal offense involving theft, robbery, burglary, assault, sex crimes, drugs, prostitution, moral turpitude, or any offense as provided in 6B.220.300;
3. Any vehicle accident required to be reported to the State of Washington involving any for-hire vehicle operated by the for-hire driver;
4. Any restriction, suspension or revocation of the for-hire driver's motor vehicle driver's license; or
5. Any changes in health or medical condition of the for-hire driver that might render the for-hire driver to be unfit for the safe operation of any for-hire vehicle.

(Ord. 28593 Ex. A; passed Jul. 2, 2019; Ord. 28251 Ex. A; passed Sept. 30, 2014)

6B.220.340 For-hire driver – Passenger relations standards.

A. A for-hire driver shall be clean and neat in dress and person and present a professional appearance to the public;

B. A for-hire driver shall provide customers with professional and courteous service at all times;

C. A for-hire driver shall not engage in threatening or disruptive conduct, or use loud, profane, abusive or obscene language offensive with or around the passenger, while operating a for-hire vehicle;

D. A for-hire driver shall not smoke in a for-hire vehicle while operating a for-hire vehicle. "Smoke" or "smoking" means the carrying or smoking of any kind of lighted pipe, cigar, cigarette, electronic cigarette or any other lighted smoking equipment;

E. A for-hire driver shall not refuse a request for service because of the for-hire driver's position in line at a for-hire stand; a passenger may select any for-hire vehicle in line;

F. A for-hire driver shall not drive a passenger to his destination by any other than the most direct and safe route and may be aided by a global position system ("GPS") unless requested to do so by the passenger;

G. A for-hire driver shall assist passengers placing luggage or packages in and out of the for-hire vehicle;

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H. A for-hire driver shall not refuse to transport in the for-hire vehicle any passenger's wheelchair which can be folded and placed in either the passenger, driver, or trunk compartment of the vehicle or a service animal used to assist persons with disabilities, groceries, packages or luggage when accompanied by a passenger. A for-hire driver or for-hire transportation services company may not impose additional charges for providing services to persons with disabilities because of those disabilities;

I. A driver must comply with all applicable laws regarding nondiscrimination against for-hire passengers or potential passengers on the basis of race, color, national origin, citizenship or immigration status, families with children, creed, religious belief or affiliation, sex, marital status, the presence of any sensory, mental, or physical disability, age, honorably discharged veteran or military status, sexual orientation, gender expression or gender identity, or any other protected class under RCW 49.60.010, or "pregnancy outcomes" under TMC 1.29.040³;

J. A for-hire driver shall, upon request, provide each passenger a printed or electronic receipt upon payment of the fare. The receipt shall accurately show

- 1) the date and time,
- 2) the amount of the fare,
- 3) the for-hire transportation company name, and
- 4) the for-hire vehicle number;

K. A for-hire driver shall not permit any person or pet to ride in the for-hire vehicle unless that person or pet accompanies, or is in the vehicle at the request of, a fare-paying individual. This requirement shall not apply to for-hire driver trainees;

L. It shall be unlawful for a for-hire driver to operate a for-hire vehicle for more than 14 hours after starting their shift in any 24-hour period of time;

M. A for-hire driver may only decline transport to a passenger when:

1. The for-hire driver has already been dispatched on another call;
2. The passenger is acting in a suspicious, disorderly or threatening manner, or otherwise causes the for-hire driver to reasonably believe that the for-hire driver's health or safety, or that of others, may be endangered;
3. The passenger cannot, upon request, show ability to pay the fare; or
4. The passenger refuses to state a specific destination upon entering the for-hire vehicle; and

N. If a for-hire driver accepts cash for payment of a fare, the for-hire driver shall be able to provide a reasonable amount of change, and if correct change is not available, no additional charge will be made to the passenger in attempting to secure the change.

(Ord. 28859 Ex. A; passed Nov. 22, 2022: Ord. 28837 Ex. A; passed Nov. 1, 2022: Ord. 28251 Ex. A; passed Sept. 30, 2014)

6B.220.350 For-hire driver – Soliciting and cruising standards.

When picking up hails and/or soliciting trips off of the street the for-hire driver shall:

1. Solicit passengers only from the driver's seat or standing immediately adjacent to the for-hire vehicle and only when the for-hire vehicle is safely and legally parked;
2. Not use any other person to solicit passengers; and
3. Not hold out the for-hire vehicle for designated destinations.

(Ord. 28837 Ex. A; passed Nov. 1, 2022: Ord. 28251 Ex. A; passed Sept. 30, 2014)

6B.220.360 For-hire stands – Establishment of for-hire stands.

A. The City Council may, by resolution or ordinance upon the recommendation of the Director, establish nonexclusive for-hire stands. The areas so established by the City Council as nonexclusive for-hire stands shall be identified by curb use signs.

³ Code Reviser's note: The language regarding "pregnancy outcomes" was adopted via Ord. 28859, but that ordinance amended a prior version of this subsection. The language regarding "pregnancy outcomes" has been added to the end of this updated subsection.

B. The right to occupy said nonexclusive for-hire stands shall be shared with other for-hire vehicles which qualify for use of said areas as hereinafter set forth.

(Ord. 28837 Ex. A; passed Nov. 1, 2022; Ord. 28251 Ex. A; passed Sept. 30, 2014)

6B.220.370 For-hire stands – For-hire driver standards.

A. A for-hire driver shall not leave the for-hire vehicle unattended in a for-hire stand for more than fifteen (15) minutes. Such vehicles will be impounded by order of the Director, Chief of Police or duly appointed City of Tacoma law enforcement officer.

B. A for-hire driver shall occupy a for-hire stand only when available for street or hailed service.

C. A for-hire driver shall not perform engine maintenance or repairs on the for-hire vehicle while at a for-hire stand.

(Ord. 28251 Ex. A; passed Sept. 30, 2014)

6B.220.380 License suspension and revocation – For-hire transportation services company, for-hire vehicle and for-hire driver; Appeal.

A. If three (3) or more Class ‘A’ violations, as outlined in 6B.220.390, are found and a penalty issued to a for-hire transportation services company or its affiliated for-hire vehicle owners or for-hire drivers within any 365 day period, one or more of the for-hire vehicle licenses associated with that for-hire transportation services company may be temporarily suspended for up to a five (5) day period.

B. Any license issued under this chapter including a for-hire transportation services company license, for-hire vehicle license or for-hire driver license may be revoked or suspended by the Director pursuant to Section 6B.10.140 or 6B.10.145 of the Tacoma Municipal Code, or for a violation of the requirements otherwise provided in this chapter.

C. Any license revocation or suspension may be appealed pursuant to Section 6B.140 or 6B.10.145 as appropriate.

(Ord. 28251 Ex. A; passed Sept. 30, 2014)

6B.220.390 License violations and penalties – For-hire transportation services company, for-hire vehicle and for-hire driver; Appeal.

A. Any person found with violations shall be subject to a civil penalty as described below. It is the responsibility of the for-hire transportation services company to contact appropriate city staff to request inspection for compliance with this code.

B. Class ‘A’ violations include but are not limited to:

1. Driving without a valid for-hire driver’s license and/or a for-hire transportation services company knowingly allowing an affiliated for-hire driver to drive without a valid for-hire driver’s license;
2. Driving without a valid for-hire vehicle license plate or for-hire vehicle endorsement and/or a for-hire transportation services company knowingly allowing an affiliated for-hire driver to drive without a valid for-hire vehicle license plate or for-hire vehicle endorsement;
3. Driving without valid insurance as required in 6B.220.200 and/or a for-hire transportation services company knowingly allowing an affiliated for-hire driver to drive without valid insurance as required in 6B.220.200;
4. Operating a for-hire vehicle with a revoked or suspended for-hire vehicle and/or for-hire driver’s license and/or a for-hire transportation services company knowingly allowing an affiliated for-hire driver to operate a for-hire vehicle with a revoked or suspended for-hire vehicle and/or for-hire driver’s license; or
5. Using a for-hire vehicle in the commission of a crime and/or a for-hire transportation services company knowingly allowing an affiliated for-hire vehicle to be used in the commission of a crime.

C. Class ‘B’ violations are related to for-hire vehicle and for-hire driver standards that include but are not limited to the following:

1. The vehicle equipment found not to be up to safety standards, including, but not limited to, windshield, tires, spare tire/jack, headlights, four-ways, blinkers, brake light, tail/back up lights, horn, windshield wipers, glass/window, door handle, seat belts, brake, accelerator emergency brake, mirrors, speedometer, taximeter;
2. Allowing vehicle insurance to lapse;
3. Not clearly displaying to passengers or a City official a for-hire driver’s license upon request;

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- 4. Not making rates transparent to the rider prior to accepting the ride by either
 - 1) displaying in writing in the for-hire vehicle visible to the passenger, or
 - 2) displayed on the application or website used to obtain transportation services; or
- 5. The for-hire vehicle is not clean, interior lights are not working or the body of the vehicle has defects.
- 6. The for-hire vehicle license plate is not returned to the City within five (5) business days of retiring or removing a vehicle from service or within three (3) business days from the day a summary suspension is issued according to 6B.10.145, for a for-hire vehicle license or for-hire transportation services business license.

D. Penalties for violations shall be as follows:

Violation	Penalty
A	\$500
B	\$75

E. Any penalty issued under this subsection may be appealed pursuant to the process in Section 6B.10.265.

(Ord. 28837 Ex. A; passed Nov. 1, 2022; Ord. 28349 Ex. A; passed Mar. 8, 2016; Ord. 28303 Ex. A; passed Jul. 7, 2015; Ord. 28251 Ex. A; passed Sept. 30, 2014)

CHAPTER 6B.230
TEMPORARY EVENT – MULTIPLE VENDOR LICENSE

Sections:

- 6B.230.010 License.
 6B.230.020 Definitions.
 6B.230.030 License fees – List of vendors.
 6B.230.040 *Repealed.*
 6B.230.050 *Repealed.*
 6B.230.060 *Repealed.*

6B.230.010 License.

Any person acting as a promotor of a temporary event may obtain a multiple vendor license in lieu of each vendor obtaining a license as required under TMC 6B.20 and remitting tax as required under TMC 6A.30.

(Ord. 28540 Ex. C; passed Nov. 6, 2018; Ord. 27297 § 1; passed Nov. 23, 2004)

6B.230.020 Definitions.

As used in this chapter, the following terms have the meanings indicated:

“Event” means an event open to the public for a period not to exceed seven consecutive days that is a congregation of five or more vendors. Examples of multiple vendor events include, but are not limited to, trade shows, festivals, fairs, arts and crafts shows, home shows, recreational vehicle shows, boat shows, or antique shows open to the public.

“Promoter” means any person engaged in the business of offering to any vendor, directly, or indirectly, a sales area at an event for the purpose of using such area during the event.

“Sales area” means any stall, booth, stand, space, section, unit, or specified floor area at an event where goods or services are offered by a vendor for the purpose of engaging in business.

“Vendor” means any person who rents, leases, purchases or otherwise obtains a sales area from a promoter for the purpose of engaging in business at an event. The term “vendor” does not include: (a) organizations that confine its activities to distributing literature and products that have no intrinsic value or soliciting donations of services of volunteers, (b) persons licensed under TMC 6B.20 during the term of the event, (c) persons exempt under TMC 6B.20, (d) farmers as defined in TMC 6A.30, and (e) persons exempt from licensing pursuant to RCW 73.040.050.

(Ord. 28540 Ex. C; passed Nov. 6, 2018; Ord. 27406 § 26; passed Aug. 30, 2005; Ord. 27297 § 1; passed Nov. 23, 2004)

6B.230.030 License fees – List of vendors.

A. The license fee shall be \$5 per vendor per day.

B. The license fee shall be collected by the promoter and shall be submitted to the Department at least three calendar days prior to the commencement of the event, along with a list of the total number of vendors participating at the event for which the license is sought, to include the vendor’s name, business address, and phone number, and a general description of the goods and/or services offered by each vendor

(Ord. 28540 Ex. C; passed Nov. 6, 2018; Ord. 27406 § 27; passed Aug. 30, 2005; Ord. 27297 § 1; passed Nov. 23, 2004)

6B.230.040 *Repealed by Ord. 28540.* Special event exclusions.

(Repealed by Ord. 28540 Ex. C; passed Nov. 6, 2018; Ord. 27297 § 1; passed Nov. 23, 2004)

6B.230.050 *Repealed by Ord. 28540.* Exemptions.

(Repealed by Ord. 28540 Ex. C; passed Nov. 6, 2018; Ord. 27297 § 1; passed Nov. 23, 2004)

6B.230.060 *Repealed by Ord. 28540.* Special event requirements.

(Ord. 28540 Ex. C; passed Nov. 6, 2018; Ord. 27297 § 1; passed Nov. 23, 2004)

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