

Recap of Changes to Title 5, OMC.

Model Ordinance Changes

Section 5.04.040 Definitions

“Delivery”, (Model Ordinance), add digital goods language to ensure that this activity is defined in our ordinance

“Engaging in Business”, (Model Ordinance) add board member language that allows an exception for persons who attend board meetings held in Olympia

“Gross Proceeds of Sales”, (Model Ordinance) add digital goods language to ensure that digital goods business activity is described in our ordinance

“To manufacture”, (Model Ordinance) add digital goods language to ensure that digital goods production is encompassed in our definition

“Sale at retail” or “retail sale”, (Model Ordinance) adds digital goods language to ensure that digital goods sales are encompassed in our definition

Sale at wholesale”, (Model Ordinance) add digital goods language to ensure that wholesaling of digital goods is encompassed in our definition

Section 5.04.070, (Model Ordinance) delete language no longer consistent with allocation and apportionment provisions contained in State Model Ordinance and City ordinance

5.04.105a, Allocation and Apportionment of income when activities take place in more than one jurisdiction, (Model Ordinance) add digital goods, allocation, and apportionment provisions to this section, ensure that OMC contains accurate and current descriptions of business activity related to digital goods

5.04.110, Exemptions (J), (Model Ordinance) deletes preemption of taxation language from Insurance exemption that is no longer required due to RCW changes

5.04.120, Deductions, Change G, “Interest on Investments...” to current language with RCW reference, (Model Ordinance) Ensures that OMC has current interest deduction language related to investments

5.05.150, Public disclosure, add public disclosure and confidentiality language to encompass current standards, (Model Ordinance) Adds latest taxpayer information protection standards and practices to our ordinance

Administrative Changes

Chapter 5.02 Business Licenses

- Section 5.02.005, (Administrative) update to current terminology and change to current State and City business license description

- Section 5.02.005, (Administrative) add sections E and F, makes penalty language consistent with other sections of Title 5 OMC
NOTE: THE new sections E and F are identical TO 5.10.300, 5.20.070, and 5.76.070
- Section 5.02.010, (Administrative) update to current terminology, change to current agency terminology making OMC consistent with descriptive title used by the State of Washington
- Section 5.02.030, (Administrative) update to current terminology change to current State of Washington business license description
- “Engaging in Business”, (Administrative) remove de minimus language as it can’t be effectively administered or applied by the State agency that issues and renews business licenses on the City’s behalf
- “Retail Service”, (Administrative) correct typographical error

Chapter 5.05 Administrative Provisions for Certain Taxes

- 5.05.025, (Administrative) Business License Required, Section A, correct name of State agency to term in current use
- 5.05.040, (Administrative) When due and payable, add quarterly deadline language as this filing option has been offered by the City for at least 20 years

Chapter 5.20 Gambling Activities

- 5.20.020, (Administrative) make tax filing deadline consistent with other City taxes
- 5.20.030, (Administrative) make tax filing deadline consistent with other City taxes