

City Council

Tuesday, April 19, 2016	5:30 PM	Council Chambers

## Study Session

1. ROLL CALL

Present:6 - Mayor Cheryl Selby, Mayor Pro Tem Nathaniel Jones,<br/>Councilmember Jessica Bateman, Councilmember Clark Gilman,<br/>Councilmember Julie Hankins and Councilmember Jeannine Roe

**Excused:** 1 - Councilmember Jim Cooper

## 2. BUSINESS ITEM

2.A <u>16-0508</u> City Revenue Option and Authority

Mayor Selby introduced Hugh Spitzer. Mr. Spitzer is a public finance and municipal law attorney with Foster Pepper PLLC as well as Professor of Law at University of Washington School of Law. City Manager Steve Hall noted Mr. Spitzer was invited to discuss income tax initiatives and the statutory authority of cities to impose such a tax.

Mr. Spitzer discussed his background working on policy and legislation around State income tax issues. He gave background on Revised Code of Washington (RCW) 35A.01.010 which addresses the statutory authority of cities regarding individual income tax. He noted that code cities do not have the tools and powers of taxation.

Mr. Spitzer discussed the current petition circulating that would create an ordiance that would impose an income tax on households in Olympia that earn more than \$200,000 per year. He shared background on the city of Bellingham, which attempted to implement a similar income tax, and the outcomes of the subsequent State Supreme Court cases.

Councilmembers asked clarifying questions.

## The study session was completed.

## 3. ADJOURNMENT

The meeting adjourned at 6:50 p.m.