



Legislation Passed December 19, 2023

The Tacoma City Council, at its regular City Council meeting of December 19, 2023, adopted the following resolutions and/or ordinances. The summary of the contents of said resolutions and/or ordinances are shown below. To view the full text of the document, click on the bookmark at the left of the page.

Resolution No. 41320

A resolution awarding a contract to Seva Workshop LLC, in the amount of \$745,000, plus applicable taxes, budgeted from various departmental funds, for the 2024 update to the Comprehensive Plan and Transportation Master Plan, for an initial contract of two years - Specification No. PL23-0065F.

[Stephen Atkinson, Principal Planner; Peter Huffman, Director, Planning and Development Services]

Resolution No. 41321

A resolution accepting grants and loans from the Puget Sound Regional Council, National Highway Performance Program, and the Washington State Public Works Board, in the total amount of \$17,684,908; for deposit into the Capital Project funds, together with \$470,750 in matching City funds, budgeted from the Streets Initiative Fund, for a cumulative total of \$18,155,658, to fund various Public Works projects, including pedestrian facilities, trails, bikeways, safe routes to schools, roadway improvements, traffic signals, bridges, and other transportation infrastructure improvements.

[Darius Thompson, Interim Assistant Division Manager; Ramiro A. Chavez, P.E. PgMP, Director, Public Works]

Resolution No. 41322

A resolution authorizing the execution of a grant agreement with the Pierce County Conservation Futures Grant program, in the amount up to \$264,070, plus eligible costs; accepting and depositing said sum into an escrow account, and further authorizing matching funds in the amount of up to \$35,930, budgeted from the Stormwater Fund, for a maximum total of \$300,000, plus eligible costs, to fund the appraisal and purchase of 15.5 acres for the purpose of protecting natural habitat and providing stormwater benefit; and further authorizing the execution and closing of purchase and sale agreement and conservation agreement for said parcel.

[John Burk, P.E., Science and Engineering Division Manager; Michael P. Slevin III, P.E., Director, Environmental Services]

Resolution No. 41323

A resolution reappointing individuals to the Landmarks Preservation Commission.
[Nicole Emery, City Clerk; Chris Bacha, Interim City Attorney]

Resolution No. 41324

A resolution appointing individuals to the 2024 Charter Review Committee to serve until such time as the final reports and recommendations are made on or before May 7, 2024.

[Nicole Emery, City Clerk; Chris Bacha, Interim City Attorney]

Resolution No. 41325

A resolution awarding a contract to Ceccanti, Inc., in the amount of \$4,144,937.00, plus applicable taxes, plus a 20 percent contingency, budgeted from the Wastewater Fund, for construction of the South Tacoma Pump Station Rehabilitation Project Phase 2, for a projected contract total of \$4,973,924.40 - Specification No. ES23-0332F.

[Lance Bunch, P.E., Civil Engineer; Michael P. Slevin III, P.E., Director, Environmental Services]

Resolution No. 41326

A resolution awarding a contract to SAP Public Services, Inc., in the amount of \$12,500,000, plus applicable taxes, budgeted from the Information Systems Fund, for an initial contract of seven years with the option to renew, for Cloud Services, software, and licenses - Direct Negotiation.

[Grace Brosnon, Assistant Director; Daniel Key, Director, Information Technology]

Resolution No. 41327

A resolution ratifying the City Manager's Declaration of Emergency for the Hylebos Bridge to allow application for a loan from the Washington State Public Works Board, in the amount of \$1,000,000, to fund emergency repairs.

[Jack Niehuser, P.E., Engineering Division Manager; Ramiro A. Chavez, P.E. PgMP, Director, Public Works]

Ordinance No. 28921

An ordinance amending the current non-exclusive Right of Use Agreement and Franchise with Pierce Transit, extending the renewal term an additional five-years and amending the current expiration from January 1, 2024 to January 1, 2029, for transit-related infrastructure within City rights-of-way.

[Joseph Romero, Senior Real Estate Specialist; Ramiro A. Chavez, P.E. PgMP, Director, Public Works]

Ordinance No. 28927

An ordinance amending Ordinance No. 28910, relating to the Tax and License Code, to include an additional exhibit amending Municipal Code Chapter 6B.10 and 6B.20, effective November 13, 2023.

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

Ordinance No. 28928

An ordinance amending Subtitle 6B of the Municipal Code, relating to the License Code, by amending Section 6B.10.030, entitled "License definitions", and Section 6B.10.190, entitled "Investigations and background checks", to meet Federal Bureau of Investigation requirements to allow the City to conduct nationwide background checks for certain license applicants.

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

Ordinance No. 28929

An ordinance amending Subtitle 6A of the Municipal Code, relating to the Tax Code, by amending Section 6A.30.065, entitled "Job credits", to narrow the definition of a green job and increase the value of the green job tax credit from \$250 to \$1,000 per year; and amending various sections throughout Chapter 6A.30, to update language, address areas of inconsistency, and comply with state law.

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

Ordinance No. 28930

An ordinance amending Chapter 6A.30 of the Municipal Code, relating to Business and Occupation Tax, by adding a new Section 6A.30.067, entitled "Job Credit - Work Opportunity", to provide a new \$1,000 job tax credit for employers adding a new position and filling the position with an individual with a disability, as identified through the vocational referral in the federal Work Opportunity Tax Credit.

[Council Member Blocker]



RESOLUTION NO. 41320

1 A RESOLUTION related to the purchase of materials, supplies or equipment, and
 2 the furnishing of services; authorizing the execution of a contract with
 3 Seva Workshop LLC, in the amount of \$745,000, plus applicable taxes,
 4 budgeted from various departmental funds, for an initial contract term of two
 5 years for the 2024 update to the City’s Comprehensive Plan and
 6 Transportation Master Plan, pursuant to Specification No. PL23-0065F.

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

11 WHEREAS the Board of Contracts and Awards has concurred with the
 12 recommendation for award as set forth in the attached Exhibit “A”; Now, Therefore,

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

14 Section 1. That the Council of the City of Tacoma concurs with the Board of
 15 Contracts and Awards to adopt the recommendation for award as set forth in the
 16 attached Exhibit “A.”

17 Section 2. That the proper officers of the City are hereby authorized to
 18 enter into a contract with Seva Workshop LLC, in the amount of \$745,000, plus
 19 applicable taxes, budgeted from various departmental funds,
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for an initial contract term of two years for the 2024 update to the City's
Comprehensive Plan and Transportation Master Plan, pursuant to Specification
No. PL23-0065F, consistent with Exhibit "A."

Adopted _____

Mayor

Attest:

City Clerk

Approved as to form:

City Attorney



RESOLUTION NO. 41321

1 A RESOLUTION relating to infrastructure projects; accepting grants and loans
2 from the Puget Sound Regional Council, National Highway Performance
3 Program, and the Washington State Public Works Board, in the total amount
4 of \$17,684,908; and accepting and depositing said sum into the various
5 Capital Project funds, to fund various Public Works projects including
6 pedestrian facilities, bikeways, safe routes to schools, roadway
7 improvements, traffic signals, bridges, and other transportation
8 infrastructure improvements.

9 WHEREAS the City's Public Works Department ("PW") applied for grants
10 and loans for numerous infrastructure projects in 2022-2023, and six projects were
11 selected to receive approximately \$17,684,908 in grant and loan funds or
12 supplemental funding for grants already received, and

13 WHEREAS notification of grant and loan awards or supplemental funding
14 was received for six projects, as well as background information, including brief
15 project summaries, grant descriptions, supplemental funding information, and City
16 match requirements for the six projects, and

17 WHEREAS the infrastructure improvements identified in this resolution were
18 identified by a significant amount of public engagement and outreach in the City to
19 develop the Transportation Master Plan ("TMP"), and Six-Year Comprehensive
20 Transportation Improvement Program ("TIP"), and

21 WHEREAS outreach for the TMP included engagement in under-
22 represented neighborhoods where improvements have historically not met
23 expectations, with a goal of identifying opportunities in these neighborhoods, and
24 helping to assure the community spending is allocated equitably City-wide, and
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1 WHEREAS the TIP is updated annually to include planned transportation
2 projects for the remaining year and the ensuing six years, and each update includes
3 public outreach and engagement, including community and Transportation
4 Commission outreach and a public hearing, and

5 WHEREAS PW staff uses data building on the City's Equity Index to allocate
6 infrastructure improvements and to prioritize improvements in under-represented
7 neighborhoods, increasing community trust with data driven decisions, and

8 WHEREAS these PW projects support the City's goals for equity and
9 accessibility, and PW's goals for access, traffic flow, and safety on City streets,
10 pedestrian, and bicycle facilities, and

11
12 WHEREAS these infrastructure improvements also align with Racial Equity
13 Action Plan goals to enhance an organizational culture supporting anti-racist
14 actions, and equitable infrastructure investment, for the improvement, maintenance,
15 and repair of traffic signals, bridges, and other transportation infrastructure in a
16 timely manner, affecting all community members requiring access to a variety of
17 different modes of transportation, and

18
19 WHEREAS the grant and loan awards require a City match of \$470,750, and

20 WHEREAS, under the grant and loan process guidelines, the City Council
21 must approve acceptance of grant and loan funding; Now, Therefore,
22

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

24 Section 1. That the proper officers of the City are hereby authorized to
25 accept grant and loan funding from the Puget Sound Regional Council, National
26 Highway Performance Program, and the Washington State Public Works Board, in



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the total amount of \$17,684,908, for deposit into the Capital Project Funds, together with \$470,750 in matching City funds, budgeted from the Streets Initiative Fund, for a cumulative total of \$18,155,658, to fund various Public Works projects, including pedestrian facilities, trails, bikeways, safe routes to schools, roadway improvements, traffic signals, bridges, and other transportation infrastructure improvements, as more fully set forth in the attached Exhibit "A."

Section 2. That the proper officers of the City are hereby authorized to execute grant and loan agreements and any associated term extensions with the Puget Sound Regional Council, National Highway Performance Program, and the Washington State Public Works Board for the administration of the funding accepted pursuant to Section 1.

Adopted _____

Mayor

Attest:

City Clerk

Approved as to form:

Deputy City Attorney

EXHIBIT A
Public Works 2023 Grant Awards

Project	Grant	Background Information/General Discussion	Contact
Baker Middle School Safe Routes to School	Puget Sound Regional Council \$1,469,658	This project will include curb extensions/bulb-outs, new marked crosswalks, crossing advance stop bars, green pavement/bicycle intersection crossing markings, rectangular rapid flashing beacon (RRFB), hybrid beacon (HAWK), speed humps, school/playground 20 MPH speed zone (flashing beacons/signage), ADA curb ramps, bicycle boulevard conversion, bicycle wayfinding signs/markings, green pavement markings, protected bike lane, sidewalk (5'+) with curb and buffer, sidewalk (6'+) with curb, Safe Routes to School (SRTS) walk/bike to school events, SRTS encouragement activities, and SRTS safety education classes. A City match of \$100,000 is required and funded via the Streets Initiative Fund.	Clara Dubow 253.208.4161
Fishing Wars Memorial Bridge Phase 2	National Highway Performance Program \$9,000,000	This project will complete replacement of the 2,400-foot-long bridge crossing the Puyallup River. Phase 1 of the bridge replacement was completed in 2019. Phase 2 of the project will replace the remaining 1,400 feet of the bridge by installing a steel tied truss arch, which fully spans the Puyallup River, with a precast concrete approach structure on the east end completing the final connection into the City of Fife over the Union Pacific Railroad. The project will replace the existing structurally deficient and functionally obsolete three lane bridge over the Puyallup River with a four-lane bridge with bike lanes and upgraded pedestrian facilities. A City match is not required.	Chris Storey 253.573.2484
South 48th Street Seismic	National Highway Performance Program \$1,096,000	This project will provide column upgrades (steel jacketing) to the seismically vulnerable columns. This is an urban arterial over I-5. A City match is not required.	Clara Dubow 253.208.4161
Portland Avenue Vision Zero Improvements: East 27th Steet to East 56th Street	Puget Sound Regional Council \$2,119,250	This project will complete the design of bicycle and pedestrian improvements on/adjacent to Portland Avenue from East 27 th Street to East 56 th Street. The project will include pedestrian safety and ADA enhancements, protected bicycle facilities/shared use path along/adjacent to the corridor, traffic calming, improved access to transit, and new and improved bicycle and pedestrian crossings. This grant will fund the preliminary engineering phase which includes a traffic study, community engagement, survey, and design. A City match of \$370,750 is required and funded via the Streets Initiative Fund.	Charla Kinlow 253.208.4223

EXHIBIT A
Public Works 2023 Grant Awards

Project	Grant	Background Information/General Discussion	Contact
St. Helens Avenue Improvement	Washington State Public Works Board \$1,275,000-Loan \$225,000-Grant	The project will include construction on St. Helens Avenue, from 6th Avenue to Division Avenue, including the intersection of 6th Avenue. Improvements will consist of an asphalt grind and overlay from curb face to curb face along with bulb-outs at the intersections and installation of active transportation features (bike facilities and crosswalks). A City match is not required.	Charla Kinlow 253.208.4223
Links to Opportunity Streetscape	Washington State Public Works Board \$2,125,000-Loan \$375,000-Grant	This project will improve infrastructure in the Hilltop District on MLK Jr. Way. Work will extend along North 1st Street from Tacoma Avenue to Division Avenue, Division from North 1st to MLK, and MLK from Division to South 19th Street. Construction will include curb to building face improvements, including new ADA compliant sidewalks, curb ramps, and crossings. The project also includes lighting, street furniture, wayfinding signage, trees, landscaping, and art. The resulting streetscape design will enable safe access for all users including pedestrians, cyclists, motorists, and transit riders of all ages and abilities. A City match is not required.	Jon Kulju 253.591.5204



RESOLUTION NO. 41322

1 A RESOLUTION relating to land conservation; authorizing the execution of a
2 grant agreement with the Pierce County Conservation Futures Grant
3 program, in the amount up to \$264,070, plus eligible costs; accepting
4 and depositing said sum into an escrow account, and further authorizing
5 matching funds in the amount of up to \$35,930, budgeted from the
6 Stormwater Fund, for a maximum total of \$300,000, plus eligible costs,
7 to fund the appraisal and purchase of 15.5 acres for the purpose of
8 protecting natural habitat and providing stormwater benefit; and further
9 authorizing the execution and closing of purchase and sale agreement
10 and conservation agreement for said parcel.

11 WHEREAS the Pierce County Conservation Futures Grant program
12 (“Program”) manages approximately 500 acres of City-owned natural areas for
13 the public benefit of improving surface water quality and quantity, and
14

15 WHEREAS the mission of the passive open space program is to restore
16 properties to functioning ecosystems through removal of invasive vegetation
17 and installation of native plants, and
18

19 WHEREAS acquiring these acres, with the monetary support of the
20 Program, will benefit the general public, specifically those in the Northeast
21 Tacoma area, and the area will be vegetatively restored with crew and
22 volunteer efforts, and
23

24 WHEREAS the addition of these acres supports community and City vetted
25 plans, policies, and goals including the Climate Action Plan, One Tacoma:
26 Comprehensive Plan, Tideflats Subarea Plan, Urban Forestry Management Plan,
Tacoma Municipal Code 13.11, and the Open Space 20-year Strategic Plan, and



1 WHEREAS the Environmental Services Department's ("ESD")
2 recommendation is based on the City's commitment to the ESD's rate funded
3 passive open space program, and

4 WHEREAS the City has applied for and been awarded \$264,070, plus
5 eligible costs, in grant funding from the Program, and

6 WHEREAS the grant award requires a City match of \$35,930, and

7 WHEREAS, under the grant process guidelines, the City Council must
8 approve acceptance of grant funding; Now, Therefore,

9 BE IT RESOLVED BY THE COUNCIL OF THE CITY OF TACOMA:
10

11 Section 1. That the proper officers of the City are hereby authorized to
12 accept grant funding from the Pierce County Conservation Futures Grant
13 program ("Program") in the amount of \$264,070, plus eligible costs, for deposit
14 into an Escrow Fund, together with funding of up to \$35,930 in matching City
15 funds, budgeted from the Stormwater Fund, for a maximum total of \$300,000,
16 plus eligible costs, to fund appraisal and purchase of 15.5 acres for the purpose
17 of protecting natural habitat and providing stormwater benefit, and further
18 authorizing the execution and close of purchase and sale agreement and draft
19 conservation agreement.
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21 Section 2. That the proper officers of the City are hereby authorized to
22 execute a grant agreement and any associated term extensions with the
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1 Program for the administration of the funding accepted pursuant to Section 1,
2 said document to be substantially in the form of the proposed grant agreement
3 on file in the office of the City Clerk.
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5 Adopted _____
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7 _____
8 Mayor

9 Attest:
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11 _____
12 City Clerk

13 Approved as to form:
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16 Interim City Attorney
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RESOLUTION NO. 41323

1 BY REQUEST OF DEPUTY MAYOR WALKER, COUNCIL MEMBERS DIAZ AND
2 HINES

3 A RESOLUTION relating to committees, boards, and commissions; reappointing
4 individuals to the Landmarks Preservation Commission.

5 WHEREAS vacancies exist on the Landmarks Preservation Commission,
6 and

7 WHEREAS, at its meeting of December 13, 2023, the Infrastructure,
8 Planning, and Sustainability Committee reviewed applicants and recommended
9 the reappointment of individuals to said commission, and

10 WHEREAS, pursuant to City Charter Section 2.4, the persons named on
11 Exhibit "A" have been nominated to serve on the Landmarks Preservation
12 Commission; Now, Therefore,

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

14 That those nominees to the Landmarks Preservation Commission are
15 hereby confirmed and reappointed as members of such commission for such terms
16 as are set forth on the attached Exhibit "A."
17

18 Adopted _____
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20 _____
21 Mayor

22 Attest:
23 _____
24 City Clerk

25 Approved as to form:
26 _____
Interim City Attorney



EXHIBIT "A"

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LANDMARKS PRESERVATION COMMISSION

Reappointing **Jennifer Baersten** to the "Professional No. 4" position to a three-year term, effective January 1, 2024, to expire December 31, 2026.

Reappointing **Kevin Bartoy** to the "Professional No. 3" position to a three-year term, effective January 1, 2024, to expire December 31, 2026.

Reappointing **Deborah Cade** to the "North Slope Ex Officio" position to a four-year term, effective January 1, 2024, to expire December 31, 2027.

Reappointing **Lysa Schloesser** to the "Architect No. 1" position to a three-year term, effective January 1, 2024, to expire December 31, 2026.



RESOLUTION NO. 41324

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A RESOLUTION relating to the City Charter Review; appointing individuals to the 2024 Charter Review Committee to serve until such time as the final recommendations are made on or before May 7, 2024.

WHEREAS the existing City Charter was adopted in 1953, and, pursuant to Section 2.25 of the City Charter, the City Council shall commence a comprehensive review of the City Charter, no less frequently than once every ten years, by appointing citizens to a Charter Review Committee, or by the election of a board of freeholders in a manner provided in state law, and

WHEREAS the City Charter has not been reviewed in its entirety by representative citizens of the City since 2014, and

WHEREAS, on October 10, 2023, staff presented a review of past Charter reviews at Study Session, and

WHEREAS on October 17, 2023, pursuant to Resolution No. 41282, a Charter Review Committee was created to consist of 15 citizens of the City of Tacoma to be appointed by the City Council in the manner as set forth in the resolution, and

WHEREAS at its special meeting of December 5, 2023, the Government Performance and Finance Committee conducted interviews, and on December 12, 2023, the City Council reviewed candidates for appointment to the Charter Review Committee at Study Session, and

WHEREAS, pursuant to City Charter Section 2.4, the persons named on Exhibit "A" have been nominated to serve on the 2024 Charter Review Committee,



1 to serve until such time as the final reports and recommendations are made, on or
2 about May 7, 2024, at which time said Committee will be dissolved without further
3 action of the City Council, and

4 WHEREAS if needed at a future date, the City Council may appoint
5 alternates to the Committee as needed, with input from the Committee on
6 expectations of involvement for said positions, and

8 WHEREAS committee meetings will commence in January 2024, and

9 WHEREAS the City Council believes that the study of the existing Charter
10 should be a deliberate, thoughtful, and inclusive process; Now, Therefore,

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

13 Section 1. That the 15 citizens identified in Exhibit "A," attached hereto,
14 are each appointed to serve on the Charter Review Committee, and that
15 Committee Member Stephen Wamback shall serve as the Chair.

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Section 2. That said members shall serve until such time as the final reports and recommendations are made on or before May 7, 2024, at which time said committee shall be dissolved without further action of the City Council.

Adopted _____

Mayor

Attest:

City Clerk

Approved as to form:

Interim City Attorney



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2024 CHARTER REVIEW COMMITTEE

1. Baird, Katie
2. Carr, Nicholas
3. Castro, Maricres
4. Chhun, Silong
5. Fischer, Patrick
6. Flint, Bryan
7. Gauthier, Jason
8. Jimenez, Andre
9. Malott, Melissa
10. Palmer, Latasha
11. Reay, Andrea
12. Stith, Rebecca
13. Winston, Diamatris
14. Wamback, Stephen (Chair)
15. Wu, Lok Yin



RESOLUTION NO. 41325

1 A RESOLUTION related to the purchase of materials, supplies or equipment, and
2 the furnishing of services; authorizing the execution of a contract with
3 Ceccanti, Inc., in the amount of \$4,144,937.00, plus applicable taxes, plus a
4 20 percent contingency, budgeted from the ES Wastewater Fund, for
5 construction of the South Tacoma Pump Station Rehabilitation Project
6 Phase 2, for a projected contract total of \$4,973,924.40, pursuant to
7 Specification No. ES23-0332F.

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

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

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

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

18 Section 2. That the proper officers of the City are hereby authorized to
19 enter into a contract with Ceccanti, Inc., in the amount of \$ of \$4,144,937.00, plus
20 applicable taxes, plus a 20 percent contingency, budgeted from the ES
21 Wastewater Fund,

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for construction of the South Tacoma Pump Station Rehabilitation Project Phase 2,
for a projected contract total of \$4,973,924.40, pursuant to Specification
No. ES23-0332F, consistent with Exhibit "A."

Adopted _____

Mayor

Attest:

City Clerk

Approved as to form:

Interim City Attorney



RESOLUTION NO. 41326

1 A RESOLUTION related to the purchase of materials, supplies or equipment, and
2 the furnishing of services; awarding a contract to SAP Public Services,
3 Inc., in the amount of \$12,500,000, plus applicable taxes, budgeted from
4 the Information Systems Fund, for an initial contract term of seven years
5 with the option to renew, for the purchase of S/4HANA RISE Cloud
6 Service and Service Cloud software and licenses, pursuant to Direct
7 Negotiation.

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

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

14 Therefore,

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

16 Section 1. That the Council of the City of Tacoma concurs with the
17 Board of Contracts and Awards to adopt the recommendation for award as set
18 forth in the attached Exhibit "A," and authorizes the waiver of competitive
19 procurement procedures as it is in the best interest of the City.

20 Section 2. That the proper officers of the City are hereby authorized to
21 enter into a contract with SAP Public Services, Inc. for the purchase of
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1 S/4HANA RISE Cloud Service and Service Cloud software and licenses, for a
2 cumulative not to exceed amount of \$12,500,000, plus applicable taxes,
3 budgeted from the Information Systems Fund, for an initial contract term of seven
4 years with the option to renew, pursuant to direct negotiation; said document to
5 be substantially in the form of the agreement on file in the office of the City Clerk.
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8 Adopted _____

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10 _____
11 Mayor

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13 Attest:
14 _____
15 City Clerk

16 Approved as to form:
17 _____
18 City Attorney

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RESOLUTION NO. 41327

1 A RESOLUTION relating to public works; ratifying the City Manager's Declaration
2 of Emergency for the Hylebos Bridge to allow application for a loan from the
3 Washington State Public Works Board, in the amount of \$1,000,000, to fund
4 emergency repairs.

4 WHEREAS, on October 13, 2023, the west protective fender of the
5 Hylebos Bridge at 3590 East 11th Street on the Blair Waterway in the City was
6 severely damaged due to a shipping vessel collision, and
7

8 WHEREAS, due to the damage of the fender system the shipping lane and
9 bridge are compromised, and the United States Coast Guard has ordered the City
10 to implement fender replacement immediately, and

11 WHEREAS, the compromised condition of the Hylebos Bridge poses a threat
12 to public health, safety, and welfare in the City, and requires immediate action to
13 preserve public health and protect life, and

14 WHEREAS, the City Manager, as Director of the City's Emergency
15 Management, determined that it was necessary for the City to proclaim a state of
16 emergency retroactive to October 13, 2023, and to take actions authorized under
17 Chapter 1.10 (Emergency Management) of the Tacoma Municipal Code and
18 Chapter 38.52 (Emergency Management) of the Revised Code of Washington
19 ("RCW") including, but not limited to, the definitions in RCW 38.52.010, the
20 authorizations in RCW 38.52.070 and RCW 38.52.110, the liability, immunity, and
21 indemnification provisions of RCW 38.52.180, et. seq., and
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WHEREAS, the City intends to apply for a loan from the Washington State Public Works Board, in the amount of \$1,000,000 to fund the emergency repairs, and

WHEREAS, under the loan process guidelines, the City Council must consider ratification of the Emergency Declaration; Now, Therefore,

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

That the Declaration of Emergency regarding the Hylebos Bridge, retroactive to October 13, 2023, is hereby ratified.

Adopted _____

Mayor

Attest:

City Clerk

Approved as to form:

Deputy City Attorney



ORDINANCE NO. 28921

1 AN ORDINANCE amending the renewal period of the current non-exclusive Right
2 of Use Agreement and non-exclusive Franchise between the City of Tacoma
3 and Pierce Transit, extending the renewal term an additional five-years and
4 amending the current expiration from January 1, 2024, to January 1, 2029,
5 for transit-related infrastructure within City rights-of-way.

6 WHEREAS the Pierce County Public Transportation Benefit Area Corporation
7 (“Pierce Transit”) was established under RCW 36.57A and is vested with the powers
8 necessary to construct and operate a public transportation system benefitting Pierce
9 County residents, and

10 WHEREAS, pursuant to Ordinance No. 28365, passed July 12, 2016, the
11 City entered into a non-exclusive Right-of-Use Agreement and non-exclusive
12 Franchise with Pierce Transit, retroactive to January 1, 2014, to construct, install,
13 operate, own, control, repair, and maintain bus stops, shelters, amenities, and
14 advertising shelters within the public right-of-way areas, and

15 WHEREAS the initial term of the agreement was for a five-year period, which
16 expired on January 1, 2019, and

17 WHEREAS the agreement included an option to renew for an additional
18 five-year period, expiring January 1, 2024, which Pierce Transit requested to
19 exercise, and which the City Council approved per Ordinance No. 28535 on
20 November 20, 2018, and

21 WHEREAS during this additional five-year renewal extension, staff from
22 the City and Pierce Transit will work toward an amendment to the agreement,
23 with the intent to establish an extended term and to consider any other
24 adjustments to current language that either party feels are necessary, and

25 WHEREAS, all remaining terms and provisions shall remain unchanged;

26 Now, Therefore,



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BE IT ORDAINED BY THE CITY OF TACOMA:

Section 1. That the extension of the renewal term of the non-exclusive Right-of-Use Agreement and non-exclusive Franchise between the City of Tacoma and Pierce Transit for an additional five-year period, from January 1, 2024, to January 1, 2029, for transit-related infrastructure within City rights-of-way, said document to be substantially in the form of the proposed amendment on file in the office of the City Clerk, is hereby approved.

Section 2. That the City Clerk, in consultation with the City Attorney, is authorized to make necessary corrections to this ordinance, including, but not limited to, the correction of scrivener's/clerical errors, references, ordinance numbering, section/subsection numbers, and any references thereto.

Passed _____

Mayor

Attest:

City Clerk

Approved as to form:

Deputy City Attorney



ORDINANCE NO. 28927

1 AN ORDINANCE amending Ordinance No. 28910, regarding the Tax and
2 License Code, to include an additional exhibit amending Municipal Code
3 Chapters 6B.10 and 6B.20, effective November 13, 2023.

4 WHEREAS Ordinance No. 28910, amending Title 6 of the Tacoma Municipal
5 Code ("TMC"), relating to Chapters 6B.10 – General Provisions and 6B.20 – Annual
6 Business License, was passed on October 31, 2023, with an effective date of
7 November 13, 2023, and

8 WHEREAS the purpose of these amendments was to: (1) decrease the late
9 filing penalty on business license fees, (2) strengthen license requirements and
10 enforcement tools, and (3) clarify administrative provisions of the licensing code,
11 however portions of the exhibit that included amendments to the code language
12 were inadvertently left out of the ordinance, and

13 WHEREAS staff recommends the City Council pass this ordinance amending
14 Ordinance No. 28910 to include the exhibit with these amendments to the TMC
15 language, with an effective date of November 13, 2023, to be consistent with the
16 effective date of Ordinance No. 28910; Now, Therefore,

17
18
19 BE IT ORDAINED BY THE CITY OF TACOMA:

20 Section 1. That the City Council hereby adopts the Recitals of this
21 Ordinance as its formal legislative findings.

22 Section 2. That Ordinance No. 28910, regarding the Tax and License
23 Code, is hereby amended, to include an additional exhibit amending Tacoma
24 Municipal Code Chapters 6B.10 and 6B.20, as set forth in Exhibit "B," effective
25 retroactively to November 13, 2023.
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Section 3. That the City Clerk, in consultation with the City Attorney, is authorized to make necessary corrections to this ordinance, including, but not limited to, the correction of scrivener's/clerical errors, references, ordinance numbering, section/subsection numbers, and any references thereto.

Passed _____

Mayor

Attest:

City Clerk

Approved as to form:

Deputy City Attorney



EXHIBIT "B"

CHAPTER 6B.10
GENERAL LICENSE PROVISIONS

* * *

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, ~~but~~ and 1) shall register each ~~dwelling unit~~ rental property with the City of Tacoma and include an agreement certifying that each dwelling unit on the rental property complies with RCW 59.18.060, ~~as adopted by the state~~ as it exists or is hereinafter amended, and does not present conditions that endanger or impair the health ~~or~~ 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.

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.

* * *

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 ~~renewed~~ 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. ~~ies in the following amounts:~~



1 ~~1. If the license fee is not received on or before the due date: a penalty of 20 percent of the~~
2 ~~license fee or \$25, whichever is greater.~~

3 ~~2. If the license fee is received within a period of over one month following the due date: a~~
4 ~~penalty equal to 50 percent of the license fee or \$50, whichever is greater.~~

5 C. Remittance that is transmitted to the City by United States mail shall be deemed filed or
6 received on the date shown by the cancellation mark stamped by the Post Office upon the
7 envelope containing it. The Director may allow electronic filing or telephonic filing of licenses
8 or remittances from any licensee. Remittance which is transmitted to the City electronically or
9 telephonically shall be deemed filed or received on the date submitted.

10 * * *

11 **6B.10.140 Denial or revocation – Appeal.**

12 A. Reasons for denial or revocation. The Director may deny an application for, or revoke any
13 license issued under, the provisions of Title 6 based on one or more of the following grounds:

14 1. The license application contained fraudulent or false representation of fact, including, but not
15 limited to, the existence of owners who were not identified on the application.

16 2. The licensee has failed to comply with any provisions of this title.

17 3. The licensee has failed to comply with any provisions of the TMC related to the operation of
18 the business.

19 4. The licensee is in default of any payment of any license fee or tax under Title 6.

20 5. The licensee or employee has been convicted of a crime involving the business.

21 6. The licensee is a minor under 18 years of age.

22 7. The licensee’s regulatory license has been revoked.

23 8. The licensee is not qualified under any specific provision of this subtitle for a particular
24 license for which application is made.

25 9. The Director has reasonable grounds to believe the licensee to be dishonest, desires such
26 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



1 current business or previously operated business, or the conduct of the licensee's patrons or
2 employees, inside or outside a current or previously operated business, including tolerance of a
3 public nuisance, for which the licensee can reasonably control or prevent.

4 12. The conduct of the business has resulted in the creation of a public nuisance as defined in
5 the TMC or in state law.

6 13. The licensee or the property owner where the business is located is subject to a Chronic
7 Nuisance action under TMC 8.30A.

8 14. The applicant or licensee has had a license revoked, denied, or suspended three times
9 pursuant to Subtitle 6B or by any other administrative authority.

10 B. Application for new license after denial, revocation, or suspension. If the City denies,
11 revokes or suspends a license, the licensee or person in control of the business may not apply
12 for an annual business license within 12 months after the denial, revocation, or suspension
13 unless it was due to:

- 14 1. the applicant being a minor,
- 15 2. a violation of a regulatory license in Subtitle 6B, and the violation has since been remedied,
- 16 3. nonpayment of taxes or license fees pursuant to Title 6 that have since been paid, or
- 17 4. not having a required local, state, or federal license, but which has since been obtained.

18 C. A licensee may not circumvent the provisions of this chapter by applying for a license in the
19 name of a spouse, relative, or other person, or by using shell business entities. The Director may
20 require any license applicant to provide documentation as necessary to fully determine the
21 status of ownership, control, and finances of that business.

22 D. If a license is revoked or suspended due to the licensee, or the licensee's agents or
23 employees, committing a violation of Chapter 8.190 TMC - Drug Crimes, in relationship to the
24 conduct of the business under the license issued pursuant to this subtitle, the following
25 procedures will be followed.

26 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~~29~~ 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.

~~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.

~~D~~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 E below. If the licensee fails to comply with the imposed conditions, the Director may revoke the license.

~~E~~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.

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.

1 B. Such hazardous conditions include but may not be limited to:

- 2 1. Conditions that exist that are deemed hazardous to life or property.
3 2. The owner or owner's employee or agent has knowingly permitted a violation:
4 a. of the Uniform Controlled Substances Act;
5 b. of any law against gambling;
6 c. of any law against sales or distribution of firearms and dangerous weapons; or
7 d. of any law against prostitution within the business.
8 3. Unlicensed operations or unlawful occupancy.

9 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.

10 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.

11 2. The term of the conditional license will start on the date of the Conditional License through December 31st of the same year.

12 3. Prior to December 31st, the Conditional License will be reviewed and may be extended into the following calendar year.

13 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 ED below. If the licensee fails to comply with the imposed conditions, the Director shall may revoke the license.

14 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.

15 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

* * *

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,

CB. 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.



DC. Civil Penalty. Penalties for violations of this chapter may be assessed in the amount of \$250.

~~D. Penalties: main procedural requirements~~

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:- and

(f) that penalties may accumulate each day until the person comes into compliance with the provisions of this subtitle.

~~3ED~~. A ~~n~~Notice under this section shall be given by mail, email or hand delivery:-

~~(a) service~~ to the person ~~on~~ whom the Notice of Violation or pPenalty was imposed, ~~;- or~~

~~(b) posted on the property~~

FE. The City of Tacoma may place a utility restraint on the property.

GF. Penalties provided in this subtitle may be in addition to all other penalties provided by law.

* * *

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 ~~for a civil penalty is assessed~~issued, may request an administrative review of the Notice of Violation or Penalty~~the civil penalty~~.

B. How to request administrative review. A person may request an administrative review of the Notice of Violation or the civil pPenalty by filing a written request with the Director ~~of the department or division~~ listed as the contact, within ten calendar days from the date of the Notice ~~of the civil penalty~~. The request shall state, in writing, the reasons the Director should review the Notice ~~for the issuance of the civil penalty~~. 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 ~~of~~ the information provided, the Director shall determine whether a violation has occurred and shall affirm, vacate, suspend, or modify the Notice ~~of penalty~~ or the amount of any monetary penalty assessed. The ~~d~~Director’s decision shall be delivered in writing to the appellant by first-class mail.

D. Appeals to the Hearing Examiner of Directors dDecision. 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.

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**CHAPTER 6B.20
ANNUAL BUSINESS LICENSE**

1 * * *

2 **6B.20.020 License fee.**

3 Pursuant to Section 6B.20.010, there is hereby imposed an annual business license fee based on
4 anticipated annual gross income as shown in subsection ~~C~~E, with the following exceptions who
5 shall pay an annual administrative fee as shown in section D:

6 A. Any charitable organization that has been exempted from payment of taxes to the federal
7 government under Section 501(c)(3) of the Internal Revenue Code, ~~shall pay an annual~~
8 ~~administrative fee of \$25.~~

9 B. ~~In the case where~~ When business is transacted at two or more locations by one person, each
10 additional location ~~shall pay an annual administrative fee of \$25.~~

11 C. Any business with anticipated annual gross income of less than \$12,000.

12 D.

<u>Year</u>	<u>Annual Administrative Fee</u>
<u>2012 – 2023</u>	<u>\$25</u>
<u>2024</u>	<u>\$37</u>

13 E.

<u>Year</u>	<u>Anticipated Annual Gross Income</u>	<u>Annual Fee</u>
2012 – 2023	Less than \$12,000	\$25
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	Less than \$12,000	\$37.50
	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



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.

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.

* * *

* * *



ORDINANCE NO. 28928

1 AN ORDINANCE related to background checks; amending Subtitle 6B of the
2 Municipal Code, relating to the License Code, by amending Section
3 6B.10.030, entitled "License definitions", and Section 6B.10.190, entitled
4 "Investigations and background checks", to meet Federal Bureau of
Investigation requirements to allow the City to conduct nationwide
background checks for certain license applicants.

5 WHEREAS the Tacoma Municipal Code ("TMC") requires that persons
6 applying for a business license and other City regulatory licenses agree to a
7 criminal background check, and

8
9 WHEREAS the current process requires applicants to first obtain
10 fingerprints from South Sound 911 ("SS911") and then submit a fingerprint card
11 and a fee of \$58.00 payable to the Washington State Patrol ("WSP") to the
12 City's Tax and License Division ("Tax and License"), and

13
14 WHEREAS Tax and License will send the fingerprint card and payment to
15 the WSP, and the WSP will conduct a state background check and forward the
16 results back to the City for review, and

17
18 WHEREAS the new process would allow applicants to obtain their
19 fingerprints from SS911 through a livescan option that is sent to WSP, and upon
20 receipt of the fingerprints and the appropriate fees, WSP will compare the subject's
21 fingerprints against its criminal database and submit the fingerprints to the Federal
22 Bureau of Investigation ("FBI") for a comparison with nationwide records; and the
23 results of the WSP and FBI checks will be returned to the Director, and

24
25 WHEREAS in order to send license applicants to SS911 to process
26 background checks via the livescan option, the City must obtain a new Originating



1 Agency Number (“ORI”) which will determine the type of background check the
2 WSP should conduct, and because the livescan option includes a nationwide
3 background check, the FBI requires certain language and other requirements to be
4 included in the TMC prior to approving a new ORI, and

5
6 WHEREAS federal law provides that a city ordinance authorizing national
7 background checks: (1) must exist as a result of a legislative enactment, (2) require
8 the fingerprinting of applicants who are to be subjected to a national criminal history
9 background check, (3) expressly (“submit to the FBI”) or by implication (“submit for
10 a national check”), authorize the use of FBI records for the screening of applicants,
11 (4) must identify the specific categories of licensees falling within its purview,
12 thereby avoiding over breadth, (5) must not be against public policy, and (6) may
13 not authorize receipt of the Criminal History Record Information by a private entity,
14 and
15

16
17 WHEREAS the livescan option is streamlined and efficient, resulting in faster
18 background check results, and would be more cost-effective for the license
19 applicant, resulting in reduced fees from \$58.00 to \$44.25, and will provide the City
20 with a full nationwide background check for review prior to issuing licenses, and

21
22 WHEREAS the proposed amendment provides that the “Director” may
23 determine if a nationwide background check is required, and TMC 6B.10.030
24 defines “Director” as “the Director of the Finance Department” or the Director’s
25 designee, which “shall be an employee of the Finance Department,” and upon
26 review of the criminal background check, the Director will determine whether the



1 record subject meets the requirements for license denial as outlined in this subtitle,
2 and

3 WHEREAS a record subject may request and receive a copy of the record
4 subject's criminal history record information from the Director, and should the
5 record subject seek to amend or correct the record, the record subject must contact
6 the WSP for a Washington State record or the FBI for records from other
7 jurisdictions maintained in its file, and

9 WHEREAS on October 3, 2023, the Government Performance and Finance
10 Committee voted unanimously to move this proposal forward to the full City Council;

11 Now, Therefore,

12 BE IT ORDAINED BY THE CITY OF TACOMA:

13 Section 1. That the City Council hereby adopts the Recitals of this
14 Ordinance as its formal legislative findings.

15 Section 2. That Subtitle 6B of the Municipal Code, relating to the License
16 Code, is hereby amended, by amending Section 6B.10.030, entitled "License
17 definitions", and Section 6B.10.190, entitled "Investigations and background
18 checks", to meet Federal Bureau of Investigation requirements to allow the City to
19 conduct nationwide background checks for certain license applicants.

20 Section 3. That Subtitle 6B.10.030 - License definitions, is hereby
21 amended, as follows:

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25 "Director" means the Director of the Finance Department of the City or [the Director's designee, which](#)
26 [shall be an employee of the Finance Department.](#) ~~any officer, agent, or employee of the City designated to~~
~~act on the Director's behalf.~~



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Section 4. That Subtitle 6B.10.190 - Investigations and background

checks, is hereby amended, as follows:

A. All persons submitting application for a licenses shall be investigated by such departments or officers of the City as the Director may determine.

B. All persons submitting application for a licenses 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 ~~state and/or federal~~ criminal background check by the Washington State Patrol and/or Federal Bureau of Investigation pursuant to RCW 35.21.920, ~~and the results of such check may be sufficient grounds for denial of a license.~~

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.

Section 5. That the City Clerk, in consultation with the City Attorney, is authorized to make necessary corrections to this ordinance, including, but not



1 limited to, the correction of scrivener's/clerical errors, references, ordinance
2 numbering, section/subsection numbers, and any references thereto.

3
4 Passed _____

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6 _____
7 Mayor

8 Attest:
9 _____
10 City Clerk

11 Approved as to form:
12 _____
13 Deputy City Attorney

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ORDINANCE NO. 28929

1 AN ORDINANCE relating to the tax and license code; amending Subtitle 6A of
2 the Tacoma Municipal Code, relating to the Tax Code, by amending
3 Section 6A.30.065, entitled “Job credits”, to narrow the definition of a
4 green job and increase the value of the green job tax credit from \$250 to
5 \$1,000 per year; and amending various sections throughout Chapter
6 6A.30, to update language, address areas of inconsistency, and comply
7 with state law.

8 WHEREAS a comprehensive review of Title 6 of the Tacoma Municipal
9 Code (“TMC”) is conducted approximately every five years to ensure the code
10 is clear in application, up to date with current practices, and administratively
11 workable, and

12 WHEREAS on November 21, 2023, at the Government Performance
13 and Finance Committee meeting staff proposed amendments to TMC Section
14 6A.30 that narrow the definition of a green job and increase the value of the
15 green job tax credit from \$250 to \$1,000 per year, and

16 WHEREAS this recommendation is based on aligning the business and
17 occupation job tax credit with the objectives of the Tacoma Green Economic
18 Development Strategy by narrowing the definition of a green job, and

19 WHEREAS the jobs tax credit is intended to incentivize new jobs,
20 thereby creating new opportunities for residents of diverse income levels and
21 race/ethnicity, and

22 WHEREAS some sections of TMC Title 6A.30 have been identified for
23 further revision to update language, ensure consistency, and comply with state
24 law;

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WHEREAS on November 21, 2023, the Government Performance and Finance Committee voted unanimously to move this proposal forward to the full City Council; Now, Therefore,

BE IT ORDAINED BY THE CITY OF TACOMA:

Section 1. That Subtitle 6A.30.065, entitled "Job credits", of the Tacoma Municipal Code and other sections of Title 6A.30 are hereby amended as set forth in the attached Exhibit "A."

Passed _____

Mayor

Attest:

City Clerk

Approved as to form:

Deputy City Attorney



EXHIBIT "A"

CHAPTER 6A.30
BUSINESS AND OCCUPATION TAX

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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 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).



1 [\(4\) Green Maritime and Logistics. Businesses such as shipbuilders, trucking companies, rail](#)
2 [providers, cargo terminals and logistic providers, that reduce the carbon footprint of maritime and](#)
3 [logistics operations through implementation of new technologies ~~for~~ that result in greater](#)
4 [efficiency, significantly reduce carbon-based energy use, produce clean energy as defined in this](#)
5 [section, or reduce solid waste disposal.](#)

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

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

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

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

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

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

26 (5) ~~v~~. 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) ~~i~~. 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) ~~ii~~. Energy efficiency. Using technologies and practices to improve energy efficiency within the
establishment. Included in this group is cogeneration (combined heat and power).

(3) ~~iii~~. 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) ~~iv~~. 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.

1 C. Credit.

2 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.

3 1. The basic credit shall be \$500 for each qualified employment position within the City.

4 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.

5 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](#).

6 [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.](#)

7 ~~4~~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.

8 ~~5~~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:

9 a. Employment records, including Washington State and federal tax returns, for the current year and previous five years;

10 b. Information relating to description of business activity engaged in at the eligible location by the employee; and

11 c. Employee records, including documentation of an employee's address of residency at the time the employee was hired to fill the eligible position.

12 ~~6~~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.

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

14 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.

15 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.

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

17 ~~7~~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.

1 However, if an employer moves its principal place of business outside the City, then, regardless of any
 2 conditions, the total amount of taxes for which a credit has been claimed for current and all prior periods
 3 shall immediately become due. The Director shall assess interest on the recapture of the credit for which
 4 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.

5 * * *

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

7 Notwithstanding RCW 35.102.130, for tax reporting periods beginning January 1, 2008, gross income
 8 from the activities of printing, and of publishing newspapers, periodicals, or magazines, shall be allocated
 9 to the principal place in this state from which the taxpayer's business is directed or managed. As used in
 10 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.

11 * * *

12 **6A.30.090 Exemptions.**

13 A. Certain fraternal and beneficiary organizations. This chapter shall not apply to fraternal benefit
 14 societies or fraternal fire insurance associations as described in Chapter 48 RCW; nor to beneficiary
 15 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.

16 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.

17 C. Nonprofit health care organization fees. This chapter shall not apply to amounts derived from medical,
 18 nursing, ambulance, hospital, and other appropriate outpatient care as charges and service fees by
 19 nonprofit health care organizations for the benefit of subscribers where none of such fees and charges
 20 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.

21 D. Public and private utilities – Gambling. This chapter shall not apply to the business activity of any
 22 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), ~~and~~
 6A.90 (Natural or Manufactured Gas Tax) and 6A.100 (Gross Earnings Tax – Public Utilities).

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



1 F. International banking facilities. This chapter shall not apply to the gross receipts of an international
2 banking facility. As used in this subsection, an “international banking facility” means a facility
3 represented by a set of asset and liability accounts segregated on the books and records of a commercial
4 bank, the principal office of which is located in this state, and which is incorporated and doing business
5 under the laws of the United States or of this state, a United States branch or agency of a foreign bank, an
6 Edge corporation organized under Section 25(a) of the Federal Reserve Act, 12 United States Code 611-
7 631, or an Agreement corporation having an agreement or undertaking with the Board of Governors of
8 the Federal Reserve System under Section 25 of the Federal Reserve Act, 12 United States Code 601-
9 604(a), that includes only international banking facility time deposits (as defined in subsection (a)(2) of
10 Section 204.8 of Regulation D (12 CFR Part 204), as promulgated by the Board of Governors of the
11 Federal Reserve System), and international banking facility extensions of credit (as defined in
12 subsection (a)(3) of Section 204.8 of Regulation D).

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

18 H. Farmers – agriculture. This chapter shall not apply to any farmer, ~~gardener, or other persons with~~
19 ~~respect to amounts received from~~ selling, ~~delivering or peddling any~~ fruits, vegetables, berries, ~~butter,~~
20 ~~eggs or any farm produce or edibles, fish, milk, poultry, meats, or any other agricultural product that is~~
21 ~~raised, gathered~~ ~~caught~~, produced, or manufactured by such persons.

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

25 J. Racing. This chapter shall not apply to any person with respect to the business of conducting race
26 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.



1 O. Amounts derived from manufacturing, selling, or distributing motor vehicle fuel. This chapter shall
 2 not apply to the manufacturing, selling, or distributing motor vehicle fuel, as the term “motor vehicle
 3 fuel” is defined in 82.38.020 and exempt under RCW 82.38.280, provided that any fuel not subject to the
 4 state fuel excise tax or any other applicable deduction or exemption will be taxable under this chapter.

5 P. Amounts derived from liquor, and the sale or distribution of liquor. This chapter shall not apply to
 6 liquor as defined in RCW 66.04.010 and exempt in RCW 66.08.120.

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

13 R. Casual and isolated sales. This chapter shall not apply to the gross proceeds derived from casual or
 14 isolated sales.

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

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

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

26 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.

19	Tax Period Year	Gross Income Threshold
20	1998 and prior years	\$50,000
21	1999	\$55,000
22	2000	\$60,000
23	2001	\$65,000
24	2002 through 2008	\$70,000
25	2009	\$72,500
26	2010	\$75,000
	2011 and beyond	\$250,000



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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.

6A.30.100 Deductions.

~~In computing the license fee or tax, t~~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.

* * *



ORDINANCE NO. 28930

1 BY REQUEST OF MAYOR WOODARDS, AND COUNCIL MEMBERS
2 BLOCKER, BUSHNELL, AND DANIELS

3 AN ORDINANCE amending Chapter 6A.30 of the Municipal Code, relating to
4 Business and Occupation Tax, by adding a new Section 6A.30.067,
5 entitled "Job Credit - Work Opportunity", to provide a new \$1,000 job tax
6 credit for employers adding a new position and filling the position with an
7 individual with a disability, as identified through the vocational
8 rehabilitation referral in the federal Work Opportunity Tax Credit.

9 WHEREAS approximately 24,000 people in Tacoma live with a physical
10 or mental disability, and

11 WHEREAS the Center for Disease Control and Prevention defines a
12 disability as a condition of the body or mind that makes it more difficult for the
13 person with the condition to do certain activities and interact with the world
14 around them, and

15 WHEREAS disabilities may be present when a person is born or may
16 develop later in life, and take a variety of forms, from visual or hearing
17 impairments to conditions that impact an individual's ability to make decisions
18 or remember information, and

19 WHEREAS in Washington State, more than 35 percent of people who
20 are age 65 and older have a disability and the rate is also greater among non-
21 Hispanic Black adults and veterans, and

22 WHEREAS people with disabilities can face substantial barriers to
23 finding a job, which makes it more difficult for them to live independently and



1 attain a higher quality of life, and additionally impacts their ability to participate
2 fully in their community, and

3 WHEREAS the national labor force participation rate for people with
4 disabilities is 32.8 percent, compared to 77.1 percent for those without
5 disabilities, and

6 WHEREAS in 2022, the national unemployment rate for persons with a
7 disability reached 7.6 percent, almost double the 3.5 percent unemployment
8 rate for persons without a disability, and

9 WHEREAS this proposed amendment would create a new Business and
10 Occupation job tax credit of \$1,000 for employers adding a new position and
11 filling the position with an individual with a disability, as identified through the
12 vocational rehabilitation referral in the federal Work Opportunity Tax Credit
13 (“WOTC”), and

14 WHEREAS the WOTC is a federal tax credit that aims to incentivize
15 workplace diversity and facilitate access to good jobs for American workers,
16 and

17 and
18 WHEREAS a vocational rehabilitation referral under the WOTC identifies
19 a person who has a physical or mental disability and has been referred to the
20 employer while receiving or upon completion of rehabilitative services pursuant
21 to a state plan approved under the Rehabilitation Act of 1973; an Employment
22 to a state plan approved under the Rehabilitation Act of 1973; an Employment
23



1 Network Plan under the Ticket to Work program; or a program carried out
2 under the Department of Veteran Affairs, and

3 WHEREAS the proposed tax credit aims to assist with incentivizing the
4 private sector to ensure greater inclusion in the workforce for individuals with
5 disabilities, and

6 WHEREAS the proposed tax credit could also help advance the
7 strategic goals of vocational rehabilitation in Tacoma, including improving
8 employment outcomes for individuals with disabilities, reducing poverty in the
9 disability community, and ensuring successful transitions into the workforce for
10 students with disabilities, and

11
12 WHEREAS the qualifications for the new job tax credit are as follows: 1)
13 there must be a new permanent position added to the business's workforce; 2)
14 the employee must be a new hire (a current employee who becomes disabled
15 does not qualify); 3) the employee must receive at least minimum wage as
16 calculated by the Washington State Department of Labor and Industries; 4) the
17 employee can be employed full or part time, and 5) the employee must be
18 identified through the vocational rehabilitation referral in the federal WOTC;

19
20 Now, Therefore,

21
22 BE IT ORDAINED BY THE CITY OF TACOMA:

23 Section 1. That the City Council hereby adopts the Recitals of this
24 Ordinance as its formal legislative findings.



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Section 2. That Subtitle 6A.30 of the Tacoma Municipal Code,
“Business and Occupation Tax”, is hereby amended to add a new Section
6A.30.067 entitled “Job Credit – Work Opportunity” as set forth in the attached
Exhibit “A.”

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

Passed _____

Mayor

Attest:

City Clerk

Approved as to form:

Deputy City Attorney



EXHIBIT "A"

CHAPTER 6A.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.30.067 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.](#)



1 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.

2 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.
3 If a qualified individual is either voluntarily or involuntarily separated from employment, the
4 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.

5 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.

6 5. "Vocational rehabilitation referral" means an individual who has a physical or mental disability and
7 has been referred to the employer while receiving or upon completion of rehabilitative services pursuant
8 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.

9 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).

10 C. Credit.

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

12 1. The credit shall be \$1,000 for each new qualified employment position filled with a qualified
13 individual within the City.

14 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
15 which the credit is claimed. The person must keep records necessary for the City to verify eligibility
under this section. This information includes:

16 a. Washington State employment records, including Washington State and federal tax returns, for the
years the credit was taken and;

17 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.

18 3. A credit is earned for the calendar year in which the qualified individual is hired to fill the position,
19 plus an additional 4 subsequent consecutive years if the qualified employment position continues to be
filled with a qualified individual during the entire period.

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

21 b. If a qualified employment position is filled by a qualified individual before July 1, the position is
22 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.

23 c. Credit may not be accrued and carried forward or back. No refunds may be granted for unused portion
24 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 1st or 3rd quarter tax return will be allowed, if appropriate, to qualify for all the credit to which the person is entitled for that year.

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

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

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

16 * * *