

**ORDINANCE NO. 1649**

**CITY OF LACEY**

AN ORDINANCE OF THE CITY OF LACEY, WASHINGTON RELATED TO BUSINESS AND OCCUPATION TAXES, AMENDING SECTION 3.02.078 OF THE LACEY MUNICIPAL CODE AND APPROVING A SUMMARY FOR PUBLICATION.

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WHEREAS, Chapter 35.102 of the Revised Code of Washington requires cities that levy business and occupation (B&O) taxes to implement a B&O tax model ordinance; and

WHEREAS, The most recent B&O tax model ordinance was adopted in 2019; and

WHEREAS, Senate Bill 5199, adopted by the State Legislature during the 2023 Legislative Session, changes the definition of printing and publishing income for B&O taxes and takes effect on January 1, 2024; and

WHEREAS, RCW 35.102.040(1)(c) requires that all of the B&O tax cities adopt any amendments to the model ordinance with the same effective date.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LACEY, WASHINGTON as follows:

Section 1. Section 3.02.078 of the Lacey Municipal Code is hereby amended to read as follows:

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

Notwithstanding RCW [35.102.130](#), effective January 1, 2008, gross income from the activities of printing, and of publishing newspapers, periodicals, or magazines, shall be allocated to the principal place in this state from which the taxpayer's business is directed or managed. As used in this section until December 31, 2023, the activities of printing, and of publishing newspapers, periodicals, or magazines, have the same meanings as attributed to those terms in RCW [82.04.280\(1\)](#) by the Department of Revenue. Beginning January 1, 2024, until January 1, 2034, as used in this section, the activities of printing, and of publishing 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.

Section 2. EFFECTIVE DATE. This Ordinance shall take effect on January 1, 2024.

Section 3. SEVERABILITY. If any section, sentence, clause or phrase of this ordinance should be held to be invalid by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of any other section, sentence,

clause or phrase of this ordinance.

Section 4. CORRECTIONS. The City Clerk and the codifiers of this ordinance are authorized to make corrections to this ordinance including, but not limited to, the corrections of scrivener's/clerical errors, references, ordinance numbering, section/subsection number and any references thereto.

Section 5. The Summary Attached is hereby approved for publication.

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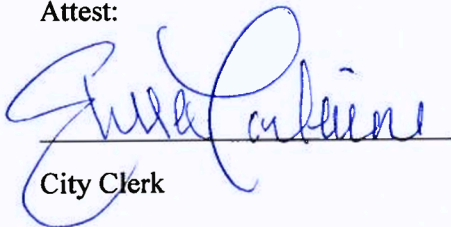
PASSED BY THE CITY COUNCIL OF THE CITY OF LACEY, WASHINGTON, this 7<sup>th</sup>  
day of December, 2023.

CITY COUNCIL

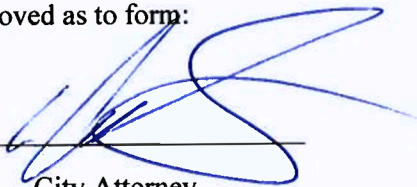
BY: 

Mayor

Attest:

  
City Clerk

Approved as to form:

  
City Attorney

Published: December 11, 2023

SUMMARY FOR PUBLICATION

ORDINANCE NO 1649

CITY OF LACEY

The City Council of Lacey, Washington passed on December 7, 2023, Ordinance No. 1649, entitled ~~“AN ORDINANCE OF THE CITY OF LACEY, WASHINGTON RELATED TO BUSINESS AND OCCUPATION TAXES, AMENDING SECTION 3.02.078 OF THE LACEY MUNICIPAL CODE AND APPROVING A SUMMARY FOR PUBLICATION.”~~

The main points of the Ordinance are described as follows:

1. The Ordinance amends section 3.02.078 of the Lacey Municipal Code related to business and occupation taxes.
2. The Ordinance has an effective date of January 1, 2024.
3. The Ordinance approves this summary for Publication.

A copy of the full text of this Ordinance will be mailed without charge to any person requesting the same from the City of Lacey.

Published: \_\_\_\_\_, 2023.