

CODE

CITY OF REDMOND
ORDINANCE NO. _____

AN ORDINANCE OF THE CITY OF REDMOND,
WASHINGTON, AMENDING RMC 5.44.060, RETURN
REQUIRED - DUE DATES AND PAYMENT, TO CHANGE
THE FREQUENCY OF DUE DATES AND PAYMENT FOR
TELEPHONE BUSINESS, COMPETITIVE TELEPHONE
SERVICE, AND CELLULAR TELEPHONE SERVICE

WHEREAS, the City of Redmond currently requires certain business activities to report and pay occupation taxes on a monthly basis; and

WHEREAS, businesses may report and pay occupation taxes quarterly if their total tax liability does not exceed \$50.00 for any monthly period, provided they submit a written request to the City of Redmond; and

WHEREAS, the City seeks to amend the payment frequency for occupation taxes applicable to Telephone businesses, Competitive telephone services, and Cellular telephone services, allowing payments to be made quarterly or annually based on the businesses' gross income.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF REDMOND, WASHINGTON, DO ORDAIN AS FOLLOWS:

Section 1. Classification. This ordinance is of a general and permanent nature and shall become a part of the City Code.

Section 2. Amendment of Section. RMC 5.44.060, Return required - Due dates and payment, is hereby amended to read as follows:

5.44.060 Return required - Due dates and payment.

A. The tax imposed by this chapter, except the annual fee required to accompany the application for the occupation registration, shall be due and payable shall be due and payable [~~IN MONTHLY INSTALLMENTS~~] based on the provisions below:

1. Telephone business, Competitive telephone service, and Cellular telephone service: For Businesses engaged in telephone and cellular services, the tax imposed by this chapter shall be due and payable based on the taxpayer's monthly gross income. If the monthly gross income is \$20,000 or less, tax payments are due annually. If the monthly gross income exceeds \$20,000, tax payments are due quarterly. There shall be no penalty for taxpayers who choose to make payments more frequently. The remittance shall be made as hereinafter provided and shall be accompanied by a return on a form to be provided and prescribed by the finance

director. The return and remittance shall be postmarked by 5:00 p.m. Pacific time, on or before the last day of each applicable period ~~[MONTH]~~ succeeding the end of the period ~~[MONTH]~~ in which the tax accrued. The taxpayer shall be required to swear or affirm in writing on the return that the information therein given is full and true and that the taxpayer knows it to be so.

2. General Provisions: For all businesses other than Telephone business, Competitive telephone service, and Cellular telephone service, the tax imposed by this chapter,
~~[EXCEPT THE ANNUAL FEE REQUIRED TO ACCOMPANY THE APPLICATION FOR THE OCCUPATION REGISTRATION],~~ shall be due and payable in monthly installments if the taxpayer can demonstrate remittance of excise tax to the state on a monthly basis. If the taxpayer cannot demonstrate monthly remittance, an alternative payment schedule may apply in accordance with RCW 35.102.070. The remittance shall be made as hereinafter provided and shall be accompanied by a return on a form to be provided and prescribed by the finance director. The return and remittance shall be postmarked by 5:00 p.m. Pacific time, on or before the last day of each month succeeding the end of the month in which the tax accrued. The taxpayer shall be required to swear or affirm in writing on the return that the

information therein given is full and true and that the taxpayer knows it to be so.

Whenever the total tax for which any person is liable under this chapter does not exceed the sum of \$50.00 for any monthly period, a quarterly return may be made upon written notification to the City of Redmond. Whenever a taxpayer commences to engage in business during any monthly period, his or her first return and tax shall be based upon and cover the portion of the month during which he or she engaged in business.

Section 3. Severability. If any section, sentence, clause or phrase of this ordinance should be held to be invalid or unconstitutional 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. Effective date. This ordinance shall become effective for billing periods beginning January 1, 2026, provided five days have passed since the date of publication of a summary in the City's official newspaper or as otherwise provided by law.

ADOPTED by the Redmond City Council this _____ day of
_____, 20XX.

CITY OF REDMOND

ANGELA BIRNEY, MAYOR

ATTEST:

CHERYL XANTHOS, MMC, CITY CLERK

(SEAL)

APPROVED AS TO FORM:

DANIEL KENNY, CITY ATTORNEY

FILED WITH THE CITY CLERK:
PASSED BY THE CITY COUNCIL:
SIGNED BY THE MAYOR:
PUBLISHED:
EFFECTIVE DATE:
ORDINANCE NO.