

ORDINANCE O-4394

AN ORDINANCE OF THE CITY OF KIRKLAND RELATING TO THE REVENUE GENERATING REGULATORY LICENSE FEE (RGRL) AND AMENDING SECTION 7.02.160(a) OF THE KIRKLAND MUNICIPAL CODE.

The City Council of the City of Kirkland do ordain as follows:

Section 1. Kirkland Municipal Code Section 7.02.160(a) is amended to read as follows:

7.02.160 Revenue generating regulatory license fee (RGRL).

(a) General. In addition to the basic license fee, the highest applicable RGRL in this section shall be paid for the annual license issued under this chapter.

(1) A business with less than twelve thousand dollars of average annual gross receipts shall be exempt from any RGRL.

(2) A business located within the city limits of Kirkland with 10 or fewer employees or FTE's shall be exempt from the RGRL for the first year of business operation only. Businesses exempt from the RGRL under this subsection shall still be required to pay the basic license fee under 7.02.120 and register the number of employees and FTE's under this chapter.

~~(23)~~ For the purposes of this section and in determining the applicable RGRL, the term "employee" means and includes each of the following persons who are not required by the city to have his/her/its own separate city of Kirkland business license:

(A) Any person who is on the business's payroll, and includes all full-time, part-time, and temporary employees or workers; and

(B) Self-employed persons, sole proprietors, owners, managers, and partners; and

(C) Any other person who performs work, services or labor at the business, including an independent contractor who is not required to have a separate city of Kirkland business license.

~~(34)~~ An entity that is entirely exempt from paying the basic license fee shall be exempt from any RGRL.

~~(45)~~ An entity with some activities or functions that are exempt from the basic license fee and some that are not exempt shall pay an RGRL based on the number of its employees that are involved in the functions or activities that are not exempt.

Section 2. This ordinance shall be in force and effect five days from and after its passage by the Kirkland City Council and publication, as required by law.

Passed by majority vote of the Kirkland City Council in open meeting this 11th day of December, 2012.

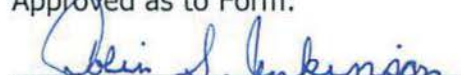
Signed in authentication thereof this 11th day of December, 2012.


MAYOR

Attest:


City Clerk

Approved as to Form:


City Attorney