

Comparison of Deviations from Model Ordinance Provisions--City of Bellingham

City B&O Tax Provision	Summary of Change from Model B&O Tax Ordinance
<p>(.030) Definitions</p>	<p>Includes additional definitions for the following: Advance, Reimbursement Agricultural Product Competitive Telephone Service Consumer Director In this City, within the City Newspaper Non-profit organization or non-profit corporation Office, or Place of business Precious metal bullion or monetized bullion Processing for hire Product Royalties Software, prewritten software, custom software, customization of canned software, master copies, retained rights Tuition fee</p>
<p>(.040) Agency—sales and services by agent, consignee, bailee, factor or auctioneer</p>	<p>Added provisions re: agency activities</p>
<p>(.050) Imposition of the tax</p>	<p>Rates for the following classifications: Extractor: .0017 Manufacturer, printing and publishing, publishing newspapers, extracting for hire, and processing for hire: .0017 Sales at wholesale: .0017 (deleted exception language) Sales at retail, retail services: .0017 Service & Other Activities: .0044 (Note: threshold language contained in administrative provisions, Bellingham Municipal Code 6.05.040(D))</p>
<p>(.090) Exemptions</p>	<p>Exemptions provided for the following: (Note:) Non-profit organizations are not exempt unless specifically noted. Adult family homes Child care/child care resource & referral services by non-profits Credit & debt services by non-profits Certain fraternal & beneficiary organizations Credit unions Health maintenance organizations; healthcare facilities operated by 'religious society, religious association or religious corporation' Investments--dividends from subsidiary corporations Insurance business Farmers Boxing/wrestling exhibitions Racing Ride sharing</p>
<p>(.100) Deductions</p>	<p>Deductions included for the following: Membership fees & certain service fees--non-profit youth organizations Day care activities Interest on investments secured by mortgages/deeds of trust</p>

	Interest on obligations of the state or its subdivisions Repair, maintenance, replacement of residential structures Sales of precious metal bullion Rentals for boarding homes Radio and television broadcasting
(.110) Application to City's business activities.	Added requirements related to city's business activities