

Comparison of Olympia B&O Tax Code's Deviations from Core Model Ordinance Provisions		
Olympia B&O Tax Provision	Summary of Change from Core Model B&O Tax Ordinance	
	Includes discretionary definitions for the following as suggested in the Model Guidelines:	Includes additional definitions for the following (not included in the Model Guidelines):
(OMC 5.04.040) Definitions.	Advance, Reimbursement Agricultural Product, Farmer Artistic or Cultural Organization Competitive Telephone Service Consumer Director In this City, within this City Newspaper, Magazine, Periodical Non-profit corporation or Non-profit organization Office, Place of Business Precious Metal Bullion or Monetized Bullion Processing for Hire Product, Byproduct Royalties Software, Prewritten Software or Canned Software, Custom Software, Customization of Canned Software, Master Copies, Retained Rights (variation) Tuition fee	
(OMC 5.04.050) Agency—sales and services by agent, consignee, bailee, factor or auctioneer.	Explains under what conditions a taxpayer is acting merely in the capacity of a broker or agent when selling tangible personal property or services.	
(OMC 5.04.060) Imposition of the tax.	Tax Rates for the following Classifications (Tax rates are discretionary): Extractor: 0.1% (.001) Manufacturer: 0.1% (.001) Wholesale: 0.1% (.001) Retail Services: 0.1% (.001) Retail Sales: 0.1% (.001) Printing; Publishing, Printing and publishing; Processing for hire; Extracting for hire: 0.1% (.001) Service & Other: 0.2% (.002)	

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(OMC 5.04.110) Exemptions.	<p><i>Exemptions included for the following:</i></p> <p>Non-profit organizations exempt from Federal Income Tax under Section 501(C)(3) of the Internal Revenue Code (except retail sales) Certain Fraternal and Beneficiary Organizations Certain Corporations Furnishing Aid and Relief Operation of Sheltered Workshops Credit Unions Health Maintenance Organization, Health Care Service Contractor, Certified Health Plan Gross Receipts Taxed under other Olympia Municipal Code Sections International Banking Facilities Insurance Business Farmers - Agriculture Boxing/Wrestling Exhibitions Ride Sharing</p>	<p><i>Exemptions included for the following:</i></p> <p>Community Events and Farmers Markets United States gross income</p>
(OC 5.04.120) Deductions.	<p><i>Deductions provided for the following:</i></p> <p>Membership Fees and Certain Service Fees for Non-profit Youth Organizations Fees, Dues, Charges Artistic and Cultural Organizations Day Care Activities Compensation from Public Entities for Health or Social Welfare Services – Except Employee Benefit Plans Interest on Investments or Loans Secured by Mortgages or Deeds of Trust Interest on Loans to Farmers and Ranchers, Producers or Harvesters of Aquatic Products, or their Cooperatives Interests on Obligations of the State, its Political Subdivisions, and Municipal Corporations Repair Maintenance, Replacement of Residential Structures and Commonly held Property Sales of Precious Metal Bullion and Monetized Bullion Rentals of Boarding Homes Radio and Television Broadcasting –Advertising Fees</p>	<p><i>Deductions provided for the following:</i></p> <p>Distribution Affiliate or Cooperative Transport of Empty Containers Interstate Trucking</p>