

Comparison of Bellevue Gross Receipts B&O Tax Code's Deviations from Core Model Ordinance Provisions

<i>Bellevue Gross Receipts B&O Tax Provision</i>	<i>Summary of Change from Core Model B&O Tax Ordinance</i>	
	Includes discretionary definitions for the following as suggested in the Model Guidelines:	Includes additional definitions/provisions for the following (not included in the Model Guidelines):
BCC 4.09.030 Definitions.	<ul style="list-style-type: none"> • Advance, Reimbursement • Agricultural Products, Farmer • Competitive Telephone Service • Consumer • Director • In This City, Within This City • Newspaper, Magazine, Periodical • Office, Place of Business • Precious Metal Bullion or Monetize Bullion • Processing For Hire • Product, Byproduct • Royalties • Software, Prewritten Software, Custom Software, Customization of Canned Software, Master Copies, Retained Rights • Tuition Fee 	<ul style="list-style-type: none"> • Chapter • Day Care Homes In Residences • Non-Profit Organization
BCC 4.09.040 Agency - Sales and services by agent, consignee, bailee, factor or auctioneer.	Explains under what conditions a taxpayer is acting merely in the capacity of an agent or broker when selling tangible personal property or services.	

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(Continued)**

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	Includes discretionary definitions for the following as suggested in the Model Guidelines:	Includes additional definitions/provisions for the following (not included in the Model Guidelines):
BCC 4.09.050 Imposition of the tax - Tax or fee levied.	Tax rates for the following classifications (tax rates are discretionary): <ul style="list-style-type: none"> • Extractor: .1496% (.001496) • Manufacturer: .1496% (.001496) • Sales at Wholesale: .1496% (.001496) • Sales at Retail: .1496% (.001496) • Printing; Printing and Publishing; Publishing; Extracting for Hire; Processing for Hire: .1496% (.001496) • Retail Services: .1496% (.001496) • Service & Other: .1496% (.001496) 	
BCC 4.09.090 Exemptions.	<i>Exemptions are included for the following:</i> <ul style="list-style-type: none"> • Adult family homes • Health maintenance organization, health care service contractor, certified health plan • International banking facilities • Insurance business • Farmers – Agriculture • Athletic exhibitions • Racing • Ride sharing • City 	<i>Exemptions are included for the following:</i> <ul style="list-style-type: none"> • Higher minimum income threshold • Non-profit corporations or organizations (organized under IRC 501(c)(3), (4) or (7)) • Gambling activities subject to Bellevue gambling tax • Real estate salesperson and associate broker commissions • Day care homes in residences

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BCC 4.09.100 Deductions.	<p><i>Deductions are included for the following:</i></p> <ul style="list-style-type: none"> • Fees, dues, charges • Compensation for public entities for health or social welfare services • Interest on investments or loans secured by mortgages or deeds of trust • Interest on obligations of the state, its political subdivisions, and municipal corporations • Interest on loans to farmers and ranchers, producers or harvesters of aquatic products, or their cooperatives • Repair, maintenance, replacement, etc., of residential structures and commonly held property • Sales of precious metal bullion and monetized bullion • Rental of real estate for boarding homes • Radio and television broadcasting – Advertising agency fees 	