

Comparison of Longview B&O Tax Code's Deviations from Core Model Ordinance Provisions

<i>Longview B&O Tax Provision</i>	<i>Summary of Change from Core Model B&O Tax Ordinance</i>	
(LMC 5.05.030) Definitions.	Discretionary additional MTO definitions:	Additional definitions:
	Includes additional definitions for the following: Non-profit organization	None
(LMC 5.05.060) Imposition of the tax.	Tax Rates for the following Classifications (Tax rates are discretionary): Extractor: .001 (.1%) Manufacturer: .001 (.1%) Wholesale: .001 (.1%) Retail: .001 (.1%) Printing; Publishing, Printing and publishing; Processing for hire; Extracting for hire: .001 (.1%) Sales of retail services: .001 (.1%) Service & other: .002 (.2%)	
(LMC 5.05.070) Doing business with the City.	The B&O tax shall apply to any person who accepts or executes contracts with Longview.	
(LMC 5.05.080) Multiple activities credit when activities take place in one or more cities with eligible gross receipts tax.		Includes additional provisions for the following (not included in the Model Guidelines): This section instructs taxpayers which revenues will be assigned to the City as taxable when activities take place within more than one city.
(LMC 5.05.090) Deductions to prevent multiple taxation of transactions involving more than one city with an eligible gross receipts tax.		This section instructs taxpayers which revenues will be assigned to the City as taxable when activities take place within more than one city.
(LMC 5.05.110) Exemptions.	Exemptions provided for the following: International banking facilities.	Exemptions provided for the following: Taxes imposed by other code provisions. Admission tax. Taxicab business. Auctions. Pool or billiard tables. Carnivals, street fairs and circuses. Dances and dance halls. Skill games. Gambling.

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		Utilities. Business conducted from a temporary booth or shelter. Rummage and bake sales. Sales of secondhand merchandise conducted from residences.
(LMC 5.05.120) Deductions.	Includes discretionary provisions for the following as suggested in the Model Guidelines:	Includes additional provisions for the following (not included in the Model Guidelines):
	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.	Sale of commodities to persons in the same public service business as the seller. Subcontractors may deduct amounts received from a contractor as the subcontractor's portion of the consideration due for goods and services furnished jointly by both the contractor and subcontractor. Amounts derived by a political subdivision of the state from another political subdivision of the state as compensation for services. Municipal sewerage utilities and other public corporations imposing and collecting fees or charges for sewer service may deduct from the measure of tax amounts paid to another municipal corporation for sewerage interception, treatment or disposal.
(MTO.110) Application to City's business activities.	Deletes requirement that any subdivision of the City of Longview which engages in business activities pursuant to the City's tax code, obtain a business license and pay applicable B & O taxes.	
(LMC 5.05.140) Registration required for engaging in business.		No person shall engage in business for which a license is required without being registered and licensed.
(LMC 5.05.150) Temporary business – Estimate of gross income - Deposit.		Any person making application for a business license whose business is of a temporary nature shall be required to make an estimate of the gross income expected to be received for the three calendar months following application and pay a tax deposit equal to the tax due on the estimated gross income.