

Comparison of Deviations from Core Model Ordinance Provisions – City of Burien

<b>B&amp;O Tax Provision</b>	<b>Summary of Change from Model B&amp;O Tax Ordinance</b>
.050 Imposition of the tax – tax or fee levied	(2) The gross receipts tax imposed in this section shall not apply to any person whose gross proceeds of sales, gross income of the business, and value of products, including by-products, as the case may be, from all activities conducted inside or outside the City is less than One Hundred Thousand Dollars (\$100,000) for persons filing an annual tax return or less than Twenty Five Thousand Dollars (\$25,000) for persons filing a quarterly tax return.
.140 Administrative Appeal	Any person, except one who has failed to comply with section .060, aggrieved by the amount of the fee or tax determined by the Director to be required under the provisions of this chapter may appeal from such determination by filing a written notice of appeal with the City Clerk within 30 days from the date written notice of such amount was mailed to the taxpayer. Payment of the amount assessed can be demanded before any appeal process, before any appeal to a court, or after the appeal process is completed. The appeal process shall be conducted in accord with Burien Municipal Code Chapter 2.20. The decision of the hearing examiner shall indicate the correct amount of the tax or fee owing. The appellant may seek judicial review of the decision to the King County Superior Court. The City shall have the same right of review from a decision as does a taxpayer.