

CITY OF BLAINE - COMPARISON OF DEVIATIONS FROM MODEL ORDINANCE PROVISIONS

City B&O Tax Provision	Summary of Changes from Model B&O Tax Ordinance
BMC 3.81.030 – Definitions	<p>Includes additional definitions for the following:</p> <ul style="list-style-type: none"> • Accommodation and Food Service • City • Competitive Telephone Service • Consumer • Director • Printing • Product
BMC 3.81.040 – Agency	Added provision regarding agency activities
BMC 3.81.050 – Imposition of the Tax	<p>Rate for the following Classifications:</p> <ul style="list-style-type: none"> • Extracting: (reserved) • Manufacturing: 0.2 percent • Wholesaling: 0.2 percent • Retailing: (reserved) • Printing: (reserved) • Services: (reserved) • Other: 0.2 percent <p>Adjusted Tax Threshold to \$250,000</p>
BMC 3.81.060 – Credit for New Business Start Up with 25 or More Full-Time Employees	Added provision to encourage growth and attract new businesses, which will provide a credit to new businesses in the City that create a substantial new job base
BMC 3.81.090 – Exemptions	<p>Includes the following additional exemptions:</p> <ul style="list-style-type: none"> • Non-profit corporations or non-profit organizations • Accommodation and Food Service • Medical Services • Nonprofit health care organization fees • Child care resource and referral services by nonprofit organizations • Adult Family Homes • Child Care • Short-Term Public Events • Certain businesses that are located on property that becomes part of the City by annexation after the passage of the B&O Tax Ordinance, provided the exemption is limited to the calendar quarter three years after the date of the annexation