



CITY COUNCIL ROUNDTABLE & REGULAR MEETING

Monday, April 27, 2026, 6:00 PM

Snoqualmie City Hall, 38624 SE River Street & Zoom

MAYOR & COUNCIL MEMBERS

Mayor James Mayhew

Councilmembers: Daniel Murphy, Robert Wotton, Bryan Holloway, Louis Washington, Catherine Cotton, and Jolyon Johnson.

This meeting will be conducted in person at Snoqualmie City Hall and remotely using Zoom.

Join by Telephone: To listen to the meeting via telephone, please call **253.215.8782** and enter Webinar ID **813 0614 8787** and Password **1800110121** if prompted.

Join by Internet: To watch the meeting over the internet via your computer, follow these steps:

- 1) Click this [link](#)
- 2) If the Zoom app is not installed on your computer, you will be prompted to download it.
- 3) If prompted for Webinar ID, enter **813 0614 8787**; Enter Password **1800110121**

ROUNDTABLE AGENDA, 6 PM

CALL TO ORDER & ROLL CALL

AGENDA APPROVAL

SPECIAL BUSINESS

1. Executive Session pursuant to RCW 42.30.110 (1)(i) To discuss with legal counsel representing the agency matters relating to agency enforcement actions, or to discuss with legal counsel representing the agency litigation or potential litigation to which the agency, the governing body, or a member acting in an official capacity is, or is likely to become, a party, when public knowledge regarding the discussion is likely to result in an adverse legal or financial consequence to the agency.

ADJOURNMENT

REGULAR AGENDA, 7 PM

CALL TO ORDER & ROLL CALL

PLEDGE OF ALLEGIANCE

AGENDA APPROVAL

PUBLIC HEARINGS, PRESENTATIONS, PROCLAMATIONS, AND APPOINTMENTS

PROCLAMATIONS

- [2.](#) Jewish Heritage Month

PRESENTATIONS

- [3.](#) Pavement Management Plan Update.

PUBLIC COMMENTS AND REQUESTS FOR ITEMS NOT ON THE AGENDA

(NOTE: No online public comments will be accepted during the meeting. Written comments are encouraged and may be submitted via in-person drop off, mail, or e-mail to cityclerk@snoqualmiewa.gov. All written comments must be received by 3:00 p.m. on the day of the scheduled meeting.)

CONSENT AGENDA

- [4.](#) City Council Meeting Minutes dated April 13th, 2026
- [5.](#) City Council Special Meeting Minutes dated April 16th, 2026.
- [6.](#) Claims Report dated April 27th, 2026.
- [7.](#) **AB26-019:** Consultant Contract for Comprehensive Plan
- [8.](#) **AB26-011:** King County Emergency Medical Services BLS Contract

ORDINANCES

- [9.](#) **AB26-007:** Ordinance Amending the Definitions of Sale at Retail and Sale at Wholesale in the City's B&O Tax Code
 - Proposed Action:** Second Reading of Ordinance 1318.
 - Motion:** To approve Ordinance 1318 as presented.
- [10.](#) **AB26-005:** Ordinance Amending Chapter 10.24 Compression Brakes.
 - Proposed Action:** Second Reading of Ordinance 1317.
 - Motion:** To approve Ordinance 1317 as presented.
- [11.](#) **AB26-014:** Ordinance Amending SMC Chapter 13.10 Stormwater Utility.
 - Proposed Action:** Second reading on Ordinance 1321.
 - Motion:** To approve Ordinance 1321 as prepared.

COMMITTEE REPORTS

Public Safety Committee:

- 12. Summary of Current Activity Around Enforcement Around School Zones.
- 13. Summary of Recent Covered Load Enforcement.
- 14. Flashing School Zone Light Update.

Community Development Committee:

Parks & Public Works Committee:

Finance & Administration Committee:

- 15. Council Vacancy Timeline/Process Update
- 16. Council Retreat
- 17. Discussion of Potential BESS Land Use in Unincorporated UGA

Committee of the Whole:

REPORTS

18. Commission/Committee Liaison Reports
19. Department Reports

ADJOURNMENT



Proclamation

WHEREAS, May is recognized annually as Jewish American Heritage Month to celebrate the enduring heritage of Jewish Americans, whose values, culture, and contributions have shaped our community; and

WHEREAS, throughout our history, Jewish people have helped advance society through science, politics, journalism, arts and entertainment, literature, commerce, human rights and more; and

WHEREAS, as we celebrate the accomplishments of the Jewish community, we must also recognize the bigotry and violence that Jewish people have faced throughout history; and

WHEREAS, as supporters and allies of our Jewish community, The City of Snoqualmie strongly stands against hate, bias or violence based on race, nationality, gender, disability, or religion; and

WHEREAS, we are pleased to recognize and celebrate the resilience, faith, and heritage of this community, whose values, culture, and contributions have shaped our culture through the years and will continue to do so into the future.

NOW, THEREFORE, I, James Mayhew, Mayor of the City of Snoqualmie, Washington, do hereby proclaim May 2026 as

JEWISH HERITAGE MONTH

in the City of Snoqualmie and encourage all residents to join in learning, reflecting, and celebrating this special observance.

APPROVED, this 27th day of April 2026
James Mayhew, Mayor





City of Snoqualmie: Pavement Management & Street Resurfacing Program

How Pavement Management Works

1. Data Collection:

The City assesses pavement conditions through visual surveys and modern automated tools. Our most recent evaluation used 3D imaging equipment to capture detailed pavement data, which is analyzed for cracking, rutting, and roughness. These results are summarized as a Pavement Condition Index (PCI) score, ranging from 0 (failed) to 100 (excellent).

2. Inventory & Modeling:

the Software stores roadway inventory data such as length, width, and functional classification.

Our network model combines this roadway inventory with current PCI scores, available maintenance treatments, and their associated costs.

Treatment costs are updated annually using the most recent unit bid prices.

The software also uses industry-standard deterioration models, based on ASTM PCI methods and past pavement-condition data, to forecast how pavement conditions will change over time.

3. Budget Scenarios:

The City inputs available budgets and performance goals. Software then runs simulations to determine the most cost-effective use of funds. It can also estimate the budget needed to reach a desired PCI target.

Prioritizing Roadway Sections



PCI Score: Lower PCI values typically indicate higher need, but not always the highest priority.

Cost-Effectiveness: The software often prioritizes preventive maintenance on good roads because it is more cost-effective and extends pavement life.

Functional Classification: Arterial and collector roads receive higher priority than local streets.

Budget Constraints: the city uses pavement software to select treatments that maximize the overall network PCI within the available budget. The software can also recommend the budget needed to achieve specific pavement-condition targets.

Key Principle:

Instead of fixing the worst roads first—which is the most expensive approach—Software often applies a “Keep Good Roads Good” strategy to maintain overall network health.

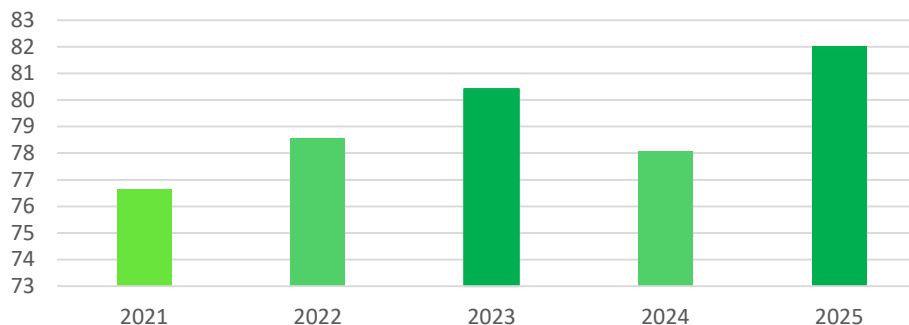
After each completed project, we update the network model to keep the project list current. Updates include:

- Maintenance performed
- Rehabilitation performed
- Treatment options
- Treatment costs
- Budget information

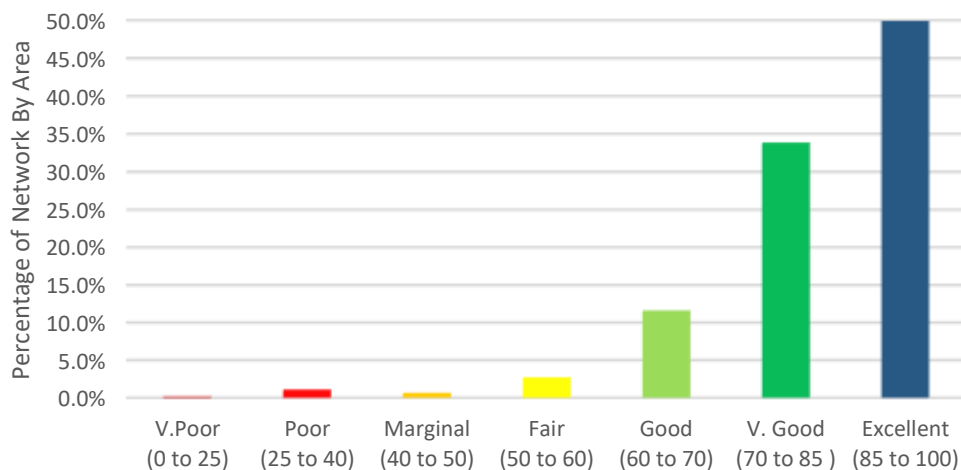


Pavement Condition Index (PCI)

Historical PCI (Excluding Snoqualmie Parkway)



Pavement Condition Rating (Excluding Snoqualmie Parkway)





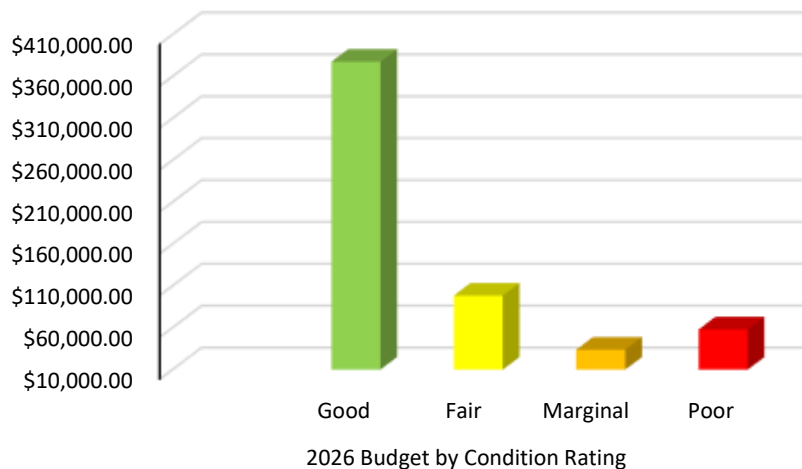
Street Resurfacing Budget

City of Snoqualmie Historical Paving Projects & Programs 2021-2025

	2021	2022	2023	2024	2025	Total
Street Resurfacing Program	217,457	64,888	551,624	238,700	5,150	1,077,819
Annual Total	217,457	64,888	551,624	238,700	5,150	1,077,819

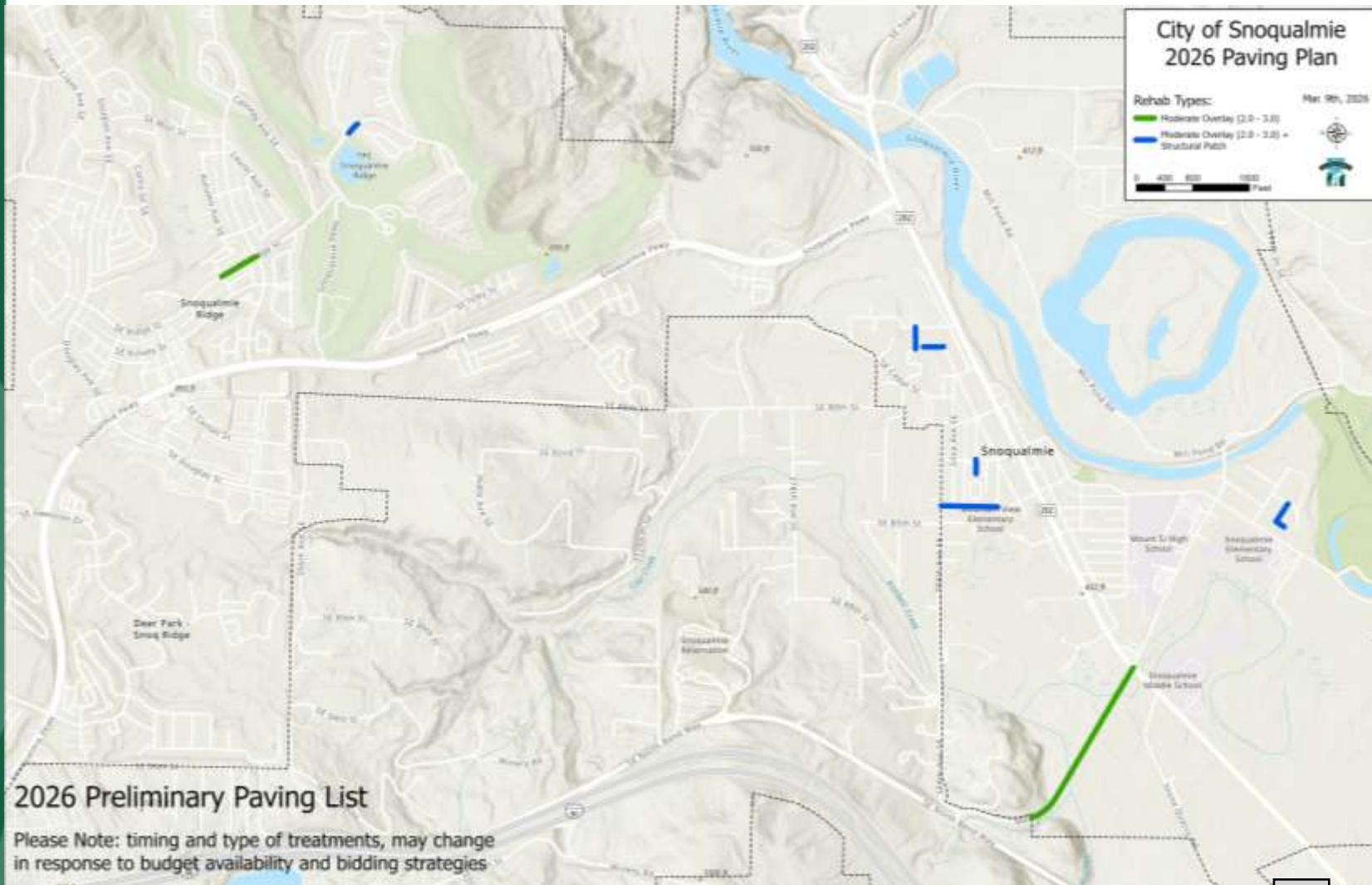
City of Snoqualmie Street Resurfacing Programs 2026

	2026
Street Resurfacing Program	971,995
Annual Total	971,995



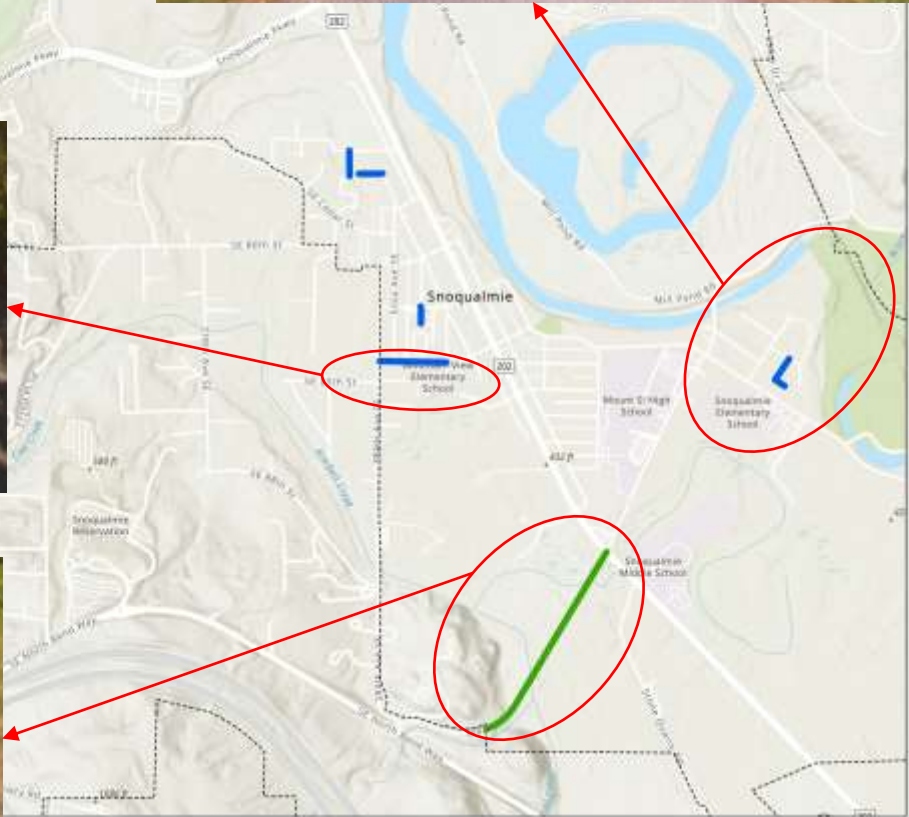


2026 Preliminary Paving List





Item 3.





Thank You

Questions?



The City of Snoqualmie is responsible for approximately 48 centerline miles of pavement.



of which 25.7 miles are local roadways.



The remaining mileage consists of **arterial and collector roads**.



CITY COUNCIL ROUNDTABLE & REGULAR MEETING MINUTES

April 13, 2026

City Council Roundtable Meeting

CALL TO ORDER & ROLL CALL: Mayor Mayhew called the meeting to order at 6:00 pm.

City Council: Councilmembers Bryan Holloway, Louis Washington, Catherine Cotton, Daniel Murphy (remote), and Mayor Pro Tem Jolyon Johnson.

Motion: Councilmember Johnson made a motion to excuse Councilmember Wotton. Seconded by Councilmember Washington.

Motion passed: 5-0.

City Staff: City Attorney Dena Burke, Interim City Clerk Robert Thrall, City Clerk Kim Agfalvi, Interim Police Chief Gary Horejsi, Parks and Public Works Director Jeff Hamlin, Community Development Director Mona Davis, IT Systems Specialist Andrew Jongekryg, Fire Chief Mike Bailey.

AGENDA APPROVAL.

Motion: Councilmember Johnson made a motion to approve the agenda as prepared. Seconded by Councilmember Washington.

Motion passed: 5-0.

SPECIAL BUSINESS.

Mayor Mayhew announced that the Council would be entering into an executive Session pursuant to RCW 42.30.110 (1)(i) To discuss with legal counsel representing the agency matters relating to agency enforcement actions, or to discuss with legal counsel representing the agency litigation or potential litigation to which the agency, the governing body, or a member acting in an official capacity is, or is likely to become, a party, when public knowledge regarding the discussion is likely to result in an adverse legal or financial consequence to the agency. He stated that the executive session would begin at 6:03pm and would end at 6:45pm.

6:03pm: Executive Session began.

6:44pm: Mayor Mayhew stated that the executive session would be extended to 6:55pm.

6:55pm: Executive session ended, and Council returned to normal session.

ADJOURNMENT

Motion: Councilmember Washington made a motion to adjourn the roundtable meeting. Seconded by Councilmember Johnson.

Motion passed: 5-0.

City Council Regular Meeting

CALL TO ORDER & ROLL CALL: Mayor Mayhew called the meeting to order at 7:00 pm.

City Council: Councilmembers Bryan Holloway, Robert Wotton, Louis Washington, Catherine Cotton, Daniel Murphy (remote), and Mayor Pro Tem Jolyon Johnson.

Motion: Councilmember Johnson made a motion to excuse Councilmember Wotton. Seconded by Councilmember Holloway.

Motion passed: 5-0

City Staff: City Attorney Dena Burke, Interim City Clerk Robert Thrall, Interim Police Chief Gary Horejsi, Parks and Public Works Director Jeff Hamlin, Community Development Director Mona Davis, IT Systems Specialist Andrew Jongekryg, Fire Chief Mike Bailey, City Clerk Kim Agfalvi.

PLEDGE OF ALLEGIANCE.

The pledge of allegiance was led by CM Holloway.

AGENDA APPROVAL

Motion: Councilmember Washington made a motion to approve the agenda as presented. Seconded by Councilmember Johnson.

Motion passed: 5-0.

PUBLIC HEARINGS, PRESENTATIONS, PROCLAMATIONS, AND APPOINTMENTS

1. Oath of Office.

Mayor Mayhew swore in Kimberly Agfalvi as City Clerk.

2. Commission Appointments.

This item was removed from the agenda.

PROCLAMATIONS

3. Sexual Assault Awareness Month.

Mayor Mayhew read a proclamation declaring April 2026 sexual assault awareness month. Karen Sharp, Director of the King County Sexual Assault Resource center attended and commented.

4. Arbor Day.

Mayor Mayhew read a proclamation designating April 24th, 2026, as Arbor Day for the City of Snoqualmie.

5. Volunteer Appreciation Week.

Mayor Mayhew read a proclamation designating April 19th – 25th, 2026 as Volunteer Appreciation Week for the City of Snoqualmie.

Motion: Councilmember Johnson made a motion to allow comments during the public commenting and requests for items not on the agenda regarding on the discussion of potential BESS Land Use in Unincorporated UGA. Seconded by Councilmember Washington.

Motion passed: 5-0.

PUBLIC COMMENTS AND REQUESTS FOR ITEMS NOT ON THE AGENDA

Point of Order: Councilmember Murphy called point of order to ask whether video is broadcast during public comment. Mayor Mayhew stated that the video will not be broadcast per the Council Rules of Procedure.

The following people made public comments:

- Danielle W. of Snoqualmie commented on BESS.
- Teresa B. of Snoqualmie commented on BESS.
- Melody C. of Snoqualmie commented on BESS.
- Peter L. of Snoqualmie commented on BESS.
- Peter C. of unincorporated King County commented on Snoqualmie Police Department.
- Jon S. of Snoqualmie commented on BESS.
- Ethan B. of Snoqualmie commented on BESS.
- Aaron S. of Snoqualmie, WA commented.
- Angelica of Snoqualmie commented on BESS.
- Debra B. of Snoqualmie commented on BESS.
- Christina S. of Snoqualmie commented on BESS.
- Young K. of Snoqualmie commented on BESS.
- Resident of Snoqualmie commented on BESS.
- Carla of Snoqualmie commented on BESS.
- Rob D. of Snoqualmie commented on BESS.
- Adrian W. of Snoqualmie commented on BESS.
- Janine C. of Snoqualmie commented on BESS.
- Lincoln C. of Snoqualmie commented on BESS.

Motion: Councilmember Cotton made a motion to move item 16, Discussion of Potential BESS Land Use in Unincorporated UGA to be the new item 7. Seconded by Councilmember Johnson. Motion passed: 5-0.

6. Discussion of Potential BESS Land Use in Unincorporated UGA.

Council entered into a discussion on Potential BESS Land Use in Unincorporated UGA and thanked the community for their input on potential BESS land use in unincorporated UGA.

Motion: Councilmember Cotton made a motion to have Council make a formal request that the BESS Site warrants a thorough environmental study including a determination of significance and full environmental impact statement to go on the record to the agencies involved in permitting. Seconded by Councilmember Washington. Council discussion followed. Motion failed: 2-3. Yay- Murphy, Cotton. Nay - Holloway, Washington, Johnson.

Councilmember Murphy spoke on policies around BESS efforts taken.

Motion: Councilmember Murphy made a motion to hold a special meeting before next council meeting to have a discussion on BESS and other related topics. Seconded by Councilmember Cotton. Council discussion followed.

Amended Motion:

Councilmember Holloway made a motion to amend and specify the meeting on Thursday at 5:00pm to discuss BESS and other related topics. Seconded by Councilmember Washington. Council discussion followed.

Motion passed: 5-0.

Amended Motion: To hold a special meeting on Thursday at 5:00pm to have a discussion on BESS and other related topics with an executive session from 5:00pm-6:30pm and an open session from 6:30pm-7:00pm.

Motion passed: 5-0.

Mayor Mayhew recessed the meeting for 5 minutes at 8:35pm.
The meeting resumed at 8:40pm.

CONSENT AGENDA

7. Approve the City Council Meeting Minutes March 23, 2026.

8. Approve the Claims Report dated April 13, 2026.

9. AB25-121: Lodging Taxes 2026 Allocation.

Motion: Councilmember Washington made a motion to approve the consent agenda as prepared. Seconded by Councilmember Holloway.
Motion passed: 5-0.

10. AB26-005: Ordinance Amending Chapter 10.24 Compression Brakes

Interim Police Chief Horejsi presented and briefed the council on proposed changes to chapter Snoqualmie Municipal Code Chapter 10.24 - compression brakes and stated changes would be adopted by ordinance. Council discussion followed.

Proposed Action: First Reading of Ordinance 1317. Councilmember Holloway read the introduction.

11. AB26-007: Ordinance Amending the Definitions of Sale at Retail and Sale at Wholesale in the City's B&O Tax Code

Finance Director Bouta presented and briefed on proposed changes to the City of Snoqualmie Municipal Code to amend the definitions of sale at retail and sale at wholesale in the City's B&O tax code. Council discussion followed.

Proposed Action: First Reading of Ordinance 1318. Councilmember Johnson read the introduction.

12. AB26-014: Ordinance Amending SMC Chapter 13.10 Stormwater Utility

Finance Director Bouta made a presentation and briefed on proposed changes to Snoqualmie Municipal Code Chapter 13.10 Stormwater Utility. Council discussion followed.

Proposed Action: First Reading of Ordinance 1321. Councilmember Washington read the introduction of the agenda bill.

Mayor Mayhew stated that there was an issue with legal representation for the special meeting to be held on Thursday at 5:00pm and asked Council to consider moving the meeting to another time.

Motion to reconsider: Councilmember Johnson made a motion to reconsider the motion made by Councilmember Murphy to hold a special meeting on Thursday at 5:00pm to have a discussion on BESS and other related topics with an executive session from 5:00pm-6:30pm and an open session from 6:30pm-7:00pm. Seconded by Councilmember Holloway.
Motion passed: 5-0.

Motion: Councilmember Johnson Made a motion to hold a special meeting on Thursday at 6:00pm to have a discussion on BESS and other related topics with an executive session from 6:00pm-7:30pm and an open session from pm-7:30pm - 8:00pm. Seconded by Councilmember Murphy.

Motion to Amend: Councilmember Holloway made a motion to amend and hold a special meeting on Thursday at 6:00pm to have a discussion on BESS and other related topics with an executive session from 6:00pm-7:00pm and an open session from 7:00pm - 7:30pm. Seconded by Councilmember Johnson.
Motion passed: 5-0.

Amended Motion: To hold a special meeting on Thursday at 6:00pm to have a discussion on BESS and other related topics with an executive session from 6:00pm-7:00pm and an open session from 7:00pm - 7:30pm.
Motion passed: 5-0.

13. AB26-016: Ordinance Repealing Ordinance 1296 Section 8 and Resolution 1255 Section 2(B)(3). City Attorney Burke presented on the legal department workload and outside counsel review and Finance Director Bouta presented on general fund sources. Council discussion followed.

Proposed Action: First Reading of Ordinance 1319. Councilmember Johnson read the introduction of the agenda bill.

Motion: Councilmember Holloway made a motion to Waive second reading and approve the Ordinance tonight. Seconded by Councilmember Johnson.

Council discussion followed.

Motion passed: 5-0.

Motion: Councilmember Johnson made a motion to approve and authorize the Mayor to sign the ordinance repealing Ordinance 1296 § 8 and Resolution 1255 § 2(B)(3). Seconded by Councilmember Holloway.

Motion passed: 5-0.

14. AB26-017: Ordinance Amending the 2025-2026 Budget.

Proposed Action: First Reading of Ordinance 1320. CM Johnson read the introduction.

Motion: Councilmember Holloway made a motion to Waive second reading and approve the Ordinance tonight. Seconded by Councilmember Johnson.
Motion passed: 5-0.

Motion: Councilmember Johnson made a motion to approve and authorize the Mayor to sign the ordinance amending the 2025-2026 Biennial Budget. Seconded by Councilmember Holloway.
Motion passed: 5-0.

COMMITTEE REPORTS

Public Safety Committee: No report was made.

Community Development Committee: No report was made.

Parks & Public Works Committee: No report was made.

Finance & Administration Committee:

15. AB26-015: Resolution Amending the Financial Management Policy – CM Johnson read the introduction and the motion.

Motion: Councilmember Johnson made a motion to approve and authorize the Mayor to sign the resolution amending the City's Financial Management Policy. Seconded by Councilmember Washington.

Motion passed: 5-0.

ADJOURNEMENT.

Motion: Councilmember Holloway made a motion to Adjourn the meeting at 9:54P. Seconded by Councilmember Washington.

Motion passed: 5-0.

The meeting was adjourned at 9:54pm.

CITY OF SNOQUALMIE

Robert Thrall, Interim City Clerk



CITY COUNCIL SPECIAL MEETING MINUTES

Thursday, April 16, 2026

City Council Special Meeting

CALL TO ORDER & ROLL CALL

Mayor Mayhew called the meeting to order at 6:00pm.

City Council: Councilmembers Bryan Holloway, Louis Washington, Catherine Cotton, Daniel Murphy (remote), and Mayor Pro Tem Jolyon Johnson.

Motion: Councilmember Holloway made a motion to excuse Councilmember Wotton. Seconded by Councilmember Washington.

Motion passed: 5-0

Executive: Mayor James Mayhew.

City Staff: City Attorney Dena Burke, Legal Assistant/Deputy Clerk Robert Thrall, IT Systems Specialist Andrew Jongekryg.

AGENDA APPROVAL

Councilmember Johnson made a motion to approve the agenda as presented. Seconded by Councilmember Washington.

Motion passed: 5-0

EXECUTIVE SESSION

1. Mayor Mayhew stated that the council would be entering into an Executive Session pursuant to RCW 42.30.110 (1)(i) To discuss with legal counsel representing the agency matters relating to agency enforcement actions, or to discuss with legal counsel representing the agency litigation or potential litigation to which the agency, the governing body, or a member acting in an official capacity is, or is likely to become, a party, when public knowledge regarding the discussion is likely to result in an adverse legal or financial consequence to the agency.
2. Mayor Mayhew stated that the council would also be Executive Session under RCW 42.30.110(h) to evaluate the qualifications of a candidate for appointment to elective office. However, any interview of such candidate and final action appointing a candidate to elective office shall be in a meeting open to the public.

Mayor Mayhew stated that the executive session would end at 6:55pm.

6:05pm: executive session began.

6:55pm: executive session ended.

Mayor Mayhew stated that the meeting would recess at 6:55pm for five minutes.
The meeting resumed at 7:00pm.

SPECIAL BUSINESS**1. Discussion of Councilmember Vacancy Applications.**

Mayor Mayhew briefed on filling the vacant councilmember position and provided an update on an updated timeline for filling the position.

2. Discussion of Potential BESS Land Use in Unincorporated UGA.

Mayor Mayhew briefed that Council would be discussing the Potential BESS Land Use in Unincorporated UGA. Council discussion followed.

ADJOURNMENT

Motion: Councilmember Holloway made a motion to adjourn. Seconded by Councilmember Johnson.

Motion passed: 5-0.

The meeting was adjourned at 7:15pm.

CITY OF SNOQUALMIE

Kimberly Agfalvi, City Clerk



Drew Bouta, Director of Finance

38624 SE River St. | PO Box 987

Snoqualmie, Washington 98065

(425) 888-1555 | dbouta@snoqualmiewa.gov

To: City Council
Finance & Administration Committee

From: Drew Bouta, Director of Finance

Date: April 27, 2026

Subject: CLAIMS REPORT
Approval of payments for the period: March 6, 2026 through April 14, 2026

BACKGROUND

Per RCW 42.24.080, all claims presented against the city by persons furnishing materials, rendering services, or performing labor must be certified by the appropriate official to ensure that the materials have been furnished, the services rendered, or the labor performed as described, and that the claims are just, due, and unpaid obligations against the city, before payment can be made. Expedited processing of the payment of claims when certain conditions have been met allows for the payment of claims before the legislative body has acted to approve the claims when: (1) the appropriate officers have furnished official bonds; (2) the legislative body has adopted policies that implement effective internal control; (3) the legislative body has provided for review of the documentation supporting the claims within a month of issuance; and (4) that if claims are disapproved, they shall be recognized as receivables and diligently pursued. The City of Snoqualmie meets all requirements of this state law.

Pursuant to Snoqualmie Municipal Code (SMC) Chapter 3.85, all Claims, Demands and Vouchers against the city, provides that the Finance Director or her designee will examine all claims prior to payment and provide periodic reporting of the payments to the City Council for final approval. Per SMC 3.85.040, to meet these requirements, the Finance Director schedules payment of claims and payroll for monthly Finance & Administration Committee review followed by full City Council approval on the consent agenda. Per SMC 3.85.050, documentation supporting claims paid and the Finance Director's written report are made available to all city council members at City Hall for 48 hours prior to the Finance & Administration Committee meeting. Following the 48-hour review period, the Finance & Administration Committee considers the claims as part of its regular agenda and recommends to the full city council whether to approve or disapprove the claims. Consistent with these requirements, this report seeks City Council approval of payment of claims and payroll batches summarized in the table below.

ANALYSIS

All payments made during these periods were found to be valid claims against the city. The City's internal controls include certification of the validity of all expenditures by the appropriate department and an internal audit conducted by designated finance department staff who review all claims and payroll payments. Staff performs system validation and exception reviews to validate payroll records. The Finance Director performs a random sampling review of supporting documentation for claims payments to ensure validity, as well as regularly reviews its processes to ensure appropriate internal controls are in place. The City issues disbursements for claims and payroll via the following methods:

- Warrant: paper negotiable instruments, very much like, although legally distinct from, checks
- Commercial Credit Card: as authorized by Financial Management Policy
- Electronic Funds Transfer (EFT). EFTs are electronic banking transactions (no paper instrument) of two basic types: (1) Automated Clearing House (ACH) for Electronic Fund Transfer (EFT) and (2) Wire Transfers a direct transfer between bank accounts

The following table summarizes the claims and payments authorized by the Finance Director:

The foregoing amounts were budgeted in the 2025-2026 biennial budget, and sufficient funds are available to cover these payments, as appropriate. Details pertaining to the individual vendor payments are available in documentation provided for the Finance & Administration Committee and subsequent City Council review by accessing the following link on the city website: [Claims Report](#)

CITY OF SNOQUALMIE
Disbursements for Council Approval
Claims, Payroll and Miscellaneous

CLAIMS						
Date	Warrants			ACH		CLAIMS TOTAL
	From #	Thru #	Amount	Qty	Amount	
3/6/2026	87141	87146	\$ 7,703.48			7,703.48
3/23/2026	87147	87147	\$ 5,043.00			5,043.00
4/2/2026	87148	87194	\$ 214,214.01			214,214.01
4/3/2026	87195	87204	\$ 115,794.00			115,794.00
4/7/2026				8	\$ 191,915.19	191,915.19
4/10/2026	87205	87279	\$ 821,816.97			821,816.97
Grand Total						1,356,486.65

PAYROLL						
Date	Warrants			ACH		PAYROLL TOTAL
	From #	Thru #	Amount	Qty	Amount	
4/7/2026				108	\$ 450,975.45	450,975.45

Grand Total 450,975.45

Total 1,855,848.76

MISCELLANEOUS DISBURSEMENTS				
Date	Description	ACH Amount	Wire Amount	MISC TOTAL
3/31/2026	Navia Benefits Solutions	\$ 312.50		\$ 312.50
3/31/2026	Navia Benefits Solutions	\$ 11,689.67		\$ 11,689.67
4/2/2026	Merchant Card Fees - PayConex	\$ 239.61		\$ 239.61
4/2/2026	Merchant Card Fees - Tyler Munis	\$ 936.30		\$ 936.30
4/2/2026	Merchant Card Fees - Bankcard (Elavon)	12452.42		\$ 12,452.42
4/3/2026	Merchant Card Fees - FIServ Merchant	\$ 155.03		\$ 155.03
4/6/2026	Merchant Card Fees - American Express	\$ 1,684.35		\$ 1,684.35
4/6/2026	Merchant Card Fees - American Express - Tyler Munis	\$ 3.55		\$ 3.55
4/7/2026	Key Bank P-Card Payment	\$ 489.60		\$ 489.60
4/7/2026	Navia Benefits Solutions	\$ 10,509.03		\$ 10,509.03
4/8/2026	Key Bank City P-Card Pymt	\$ 1,089.02		\$ 1,089.02
4/14/2026	Elavon PCI Fee	\$ 11.95		\$ 11.95
4/14/2026	Navia Benefits Solutions	\$ 150.00		\$ 150.00
4/14/2026	Navia Benefits Solutions	\$ 8,663.63		\$ 8,663.63

Grand Total 48,386.66

The following claims and payments were objected to by Finance Director: **NONE**

(Itemize claims/demands amounts and circumstances, and summarize reasons for objection)

I, the undersigned, do hereby certify under penalty of perjury that the claims and payroll warrant and/or checks itemized above were issued to pay just, due, and unpaid obligations of the City of Snoqualmie for materials furnished, services rendered, or labor performed, and that I am authorized to authenticate and certify the foregoing.

Drew Bouta

Apr 16, 2026

Drew Bouta, Director of Finance

Date

FINANCE & ADMINISTRATION COMMITTEE RECOMMENDATION: Approve / Not Approve

ADVICE REGISTER - SEMI MONTH

WARRANT: 260407 From: 03/16/2026 To: 03/31/2026

NAME	CHK #	NET PAY
AHMED, HIND	000003418	4,589.65
BACHER, ANNE M	000003419	3,162.11
BAILEY, MICHAEL	000003420	6,180.71
BARNET, RYAN	000003421	4,322.77
BATTLES, JASON	000003422	6,303.89
BEACH, LYLE	000003423	3,859.99
BENNETT, PHILIP	000003424	4,917.75
BERNI, SAMUEL	000003425	3,264.76
BETTS, JIMMIE L	000003426	4,015.12
BLACK, MELINDA	000003427	4,231.77
BOSTICK, MAX	000003428	4,239.84
BOUTA, ANDREW	000003429	5,250.72
BROWN, CHRIS E	000003430	4,484.97
BRUMFIELD, SAMANTHA	000003431	3,258.80
BUELNA, REBECCA	000003432	3,501.04
BUERGI, DANIEL R	000003433	4,261.75
BURKE, DENA	000003434	5,607.04
BYRD, TYLER D	000003435	3,194.82
CHAMBLESS, MICHAEL	000003436	53,003.96
CHRISTENSEN, CARA	000003437	255.37
COOPER, JOHN	000003438	4,018.25
COTTON, CATHERINE	000003439	507.48
DALY, MICHELLE R	000003440	3,239.51
DALZIEL, RYAN A	000003441	3,645.25
DAVIS, RAMONA	000003442	5,032.54
DEWAR, MILES Z	000003443	2,627.88
DUDDLES, MARTHA J	000003444	2,901.30
ECKER, BRENDON J	000003445	2,659.90
FLORIDA, HEATHER K	000003446	3,297.22
FOUTS, JACOB T	000003447	6,994.30
FRY, PATRICK	000003448	4,883.08
GAMBLE, DYLAN A	000003449	3,487.55
GEORGE, JASON A	000003450	5,261.52
HALBERT, KEVIN F	000003451	8,852.33
HAMLIN, JEFFREY T	000003452	4,869.61
HARDER, SCOTT	000003453	3,169.18
HARRIS, DONALD I	000003454	5,011.76
HAWK, DALTON J	000003455	3,577.81
HEATH, GREGORY Q	000003456	3,350.10
HEBEL, RICHARD	000003457	3,493.91
HEDGER, MATTHEW	000003458	5,292.69
HENDERSON, KYLA A	000003459	4,049.49
HENDRICKS, CORY D	000003460	4,938.14
HOLLOWAY, BRYAN	000003461	507.48
HOLMES, THOMAS E	000003462	7,790.92
HOREJSI, GARY W	000003463	4,442.19
HOYLA, KOBE R	000003464	3,818.51
HUGHES, JENNIFER L	000003465	3,959.69
JOHNSON, JOLYON M	000003466	557.52
JOHNSON, KIMBERLY G	000003467	4,298.87
JONGEKRYG, ANDREW P	000003468	2,962.27
KNOWLES, KENNETH	000003469	3,806.80
LACROIX, LAFLECHE	000003470	4,709.32

ADVICE REGISTER - SEMI MONTH

WARRANT: 260407 From: 03/16/2026 To: 03/31/2026

NAME	CHK #	NET PAY
LATHAM, ANDREW F	000003471	3,313.65
LATHROP, NICHOLAS S	000003472	4,443.96
LEMOINE, BLAKE S	000003473	2,843.65
LIEBETRAU, MICHAEL K	000003474	2,629.93
LOEHNDORF, SCOTT A	000003475	4,436.04
MACVICAR, NEIL S	000003476	3,536.66
MAINSTONE, BRIAN R	000003477	3,666.05
MARKWARDT, KYLE C	000003478	3,665.06
MAXFIELD, JAEGER	000003479	2,378.60
MAYHEW, JAMES	000003480	980.86
MEADOWS, JOSEPH R	000003481	3,563.27
MENDOZA-MARTINEZ, SUZETTE Y	000003482	1,672.30
MILLER, MATTHEW L	000003483	5,149.45
MOATE, DANIEL W	000003484	5,936.86
MURPHY, DANIEL	000003485	507.48
NEAL, RYAN T	000003486	3,442.44
O'DONNELL, PETER A	000003487	3,434.45
O'NEIL, KERRY K	000003488	3,230.42
OCEGUEDA, JUAN M	000003489	3,344.71
OLIVER, KATRINA M	000003490	3,143.01
OROZCO, JORGE	000003491	3,230.73
ORRE, ASHLEY K	000003492	2,626.84
OWENS, JACK T	000003493	3,450.79
PARKER, BENJAMIN T	000003494	3,760.64
PETER, MICHAEL H	000003495	5,094.05
PHAM, THAI Q	000003496	3,870.05
QUADE, JOAN E	000003497	2,810.13
RAMOS, DAMIAN	000003498	1,245.43
RASMUSSEN, ERIK R	000003499	4,372.18
REN, JUSTIN K	000003500	3,628.83
ROBLES, STEVEN A	000003501	2,538.33
ROCKAFIELD, DYLAN	000003502	2,329.08
SANDIN, KEVIN	000003503	3,039.56
SCHANNAUER, WYATT	000003504	3,238.21
SCHUMANN, ZACHARY J	000003505	4,078.06
SHINN, TODD	000003506	4,232.74
SMITH, CHASE A	000003507	5,888.50
SNYDER, KEVIN S	000003508	4,222.31
SPEARS, JOSEPH E	000003509	3,629.15
STEWART, JAKE R	000003510	2,414.13
THRALL, ROBERT J	000003511	3,458.39
TOZIER, THERESA M	000003512	3,308.97
TREPTOW, ILYSE	000003513	3,600.19
VINING, ANDREW E	000003514	4,517.77
VLADIS, DMITRIY	000003515	5,409.08
WALKER, JANNA L	000003516	3,964.43
WASHINGTON, LOUIS R	000003517	407.48
WEISS, JASON A	000003518	4,109.21
WERRE, CHRISTOPHER T	000003519	4,637.98
WEST, MATTHEW A	000003520	3,569.95
WESTMAN, JESSE	000003521	3,160.58
WIEBE, NICOLE H	000003522	2,933.45
WILSON, CHRISTOPHER A	000003523	4,283.49

ADVICE REGISTER - SEMI MONTH

WARRANT: 260407 From: 03/16/2026 To: 03/31/2026

NAME	CHK #	NET PAY
WOLFE, ALBERT R	000003524	4,317.21
WOTTON, ROBERT	000003525	357.48
Total Deposits: 108		450,975.45

** END OF REPORT - Generated by Ilyse Treptow **

Claims presented to the City to be paid in the amount of \$7,703.48

For claims warrants & dated 3/16/2026

VENDOR	VENDOR NAME	ACCOUNT	ACCOUNT DESC	YEAR	PERIOD	AMOUNT	WARRANT	CHECK NO	INVOICE	FULL DESC	INVOICE DATE	CHECK DATE
705	Dimarino	631.00.000.23150.231500.	Undistributed Payroll Deducts	2026	3	\$ 504.00	030626PR	87141	Payroll 3/16/26	Life/AUSD - Fire	3/16/2026	3/16/2026
7	IAFF - Political	631.00.000.23150.231500.	Undistributed Payroll Deducts	2026	3	\$ 4.18	030626PR	87142	Payroll 3/16/26	IAFF Payroll contribution	3/16/2026	3/16/2026
9	IAFF Local 1762	631.00.000.23150.231500.	Undistributed Payroll Deducts	2026	3	\$ 3,625.30	030626PR	87143	Payroll 3/16/26	Fire dues - Feb 2026	3/16/2026	3/16/2026
235	SNOQ POLICE ASSN	631.00.000.23150.231500.	Undistributed Payroll Deducts	2026	3	\$ 1,500.00	030626PR	87144	Payroll 3/16/26	Police Dues - Feb 2026	3/16/2026	3/16/2026
17	WSCFF	631.00.000.23150.231500.	Undistributed Payroll Deducts	2026	3	\$ 1,200.00	030626PR	87145	Payroll 3/16/26	Medical expense reimb. program - Fire	3/16/2026	3/16/2026
1107	WSPMT	631.00.000.23150.231500.	Undistributed Payroll Deducts	2026	3	\$ 870.00	030626PR	87146	Payroll 3/16/26	Long-term disability - Police	3/16/2026	3/16/2026

Claims presented to the City to be paid in the amount of \$5,043.00

For claims warrants & dated 3/23/2026

VENDOR	VENDOR NAME	ACCOUNT	ACCOUNT DESC	YEAR	PERIOD	AMOUNT	WARRANT	CHECK NO	INVOICE	FULL DESC	INVOICE DATE	CHECK DATE
8	Teamsters	631.00.000.23150.231500.	Undistributed Payroll Deducts	2026	3	\$ 5,043.00	032326PR	87147	Payroll 3/23/2026	Teamster Dues - March	3/23/2026	3/23/2026

Claims presented to the City to be paid in the amount of \$214,214.01

For claims warrants & dated 4/2/2026

VENDOR	VENDOR NAME	ACCOUNT	ACCOUNT DESC	YEAR	PERIOD	AMOUNT	WARRANT	CHECK NO	INVOICE	FULL DESC	INVOICE DATE	CHECK DATE
2068	AES	310.12.605.59476.541075.	Rivertail Phase I - Const Mgmt	2026	3	1,158.38	040226AP	87148	69266	Geotechnical inspection - Riverwalk	2/17/2026	4/2/2026
591	ALLPUP	310.13.701.59418.563006.	Facilities Maint - Construct	2026	3	1,623.11	040226AP	87149	32405	Glass for PPW remodel	3/19/2026	4/2/2026
1263	AMZONCAP	001.12.028.57680.531000.	Office Supplies	2026	3	-1.70	040226AP	87150	11RF-363V-9VPG	Credit- returned notebooks	3/19/2026	4/2/2026
1263	AMZONCAP	001.12.028.57680.531000.	Office Supplies	2026	3	12.10	040226AP	87150	1G1V4-6WR4-NHM7	Office supplies - PPW	3/14/2026	4/2/2026
1263	AMZONCAP	001.16.035.54230.531000.	Office Supplies	2026	3	-1.70	040226AP	87150	11RF-363V-9VPG	Credit- returned notebooks	3/23/2026	4/2/2026
1263	AMZONCAP	001.16.035.54230.531000.	Office Supplies	2026	3	12.10	040226AP	87150	1G1V4-6WR4-NHM7	Office supplies - PPW	3/14/2026	4/2/2026
1263	AMZONCAP	401.18.037.53481.531000.	Office Supplies	2026	3	-1.70	040226AP	87150	11RF-363V-9VPG	Credit- returned notebooks	3/23/2026	4/2/2026
1263	AMZONCAP	401.18.037.53481.531000.	Office Supplies	2026	3	12.10	040226AP	87150	1G1V4-6WR4-NHM7	Office supplies - PPW	3/14/2026	4/2/2026
1263	AMZONCAP	403.22.019.53110.531000.	Office Supplies	2026	3	-1.70	040226AP	87150	11RF-363V-9VPG	Credit- returned notebooks	3/23/2026	4/2/2026
1263	AMZONCAP	403.22.019.53110.531000.	Office Supplies	2026	3	12.11	040226AP	87150	1G1V4-6WR4-NHM7	Office supplies - PPW	3/14/2026	4/2/2026
1263	AMZONCAP	403.22.030.53190.531000.	Office Supplies	2026	3	-1.70	040226AP	87150	11RF-363V-9VPG	Credit- returned notebooks	3/23/2026	4/2/2026
1263	AMZONCAP	501.23.051.54868.531000.	Office Supplies	2026	3	12.10	040226AP	87150	1G1V4-6WR4-NHM7	Office supplies - PPW	3/14/2026	4/2/2026
1263	AMZONCAP	501.23.051.54868.531000.	Office Supplies	2026	3	-1.71	040226AP	87150	11RF-363V-9VPG	Credit- returned notebooks	3/23/2026	4/2/2026
1263	AMZONCAP	510.24.053.51820.531000.	Office Supplies	2026	3	12.11	040226AP	87150	1G1V4-6WR4-NHM7	Office supplies - PPW	3/14/2026	4/2/2026
2079	Carl's Cleaning	510.24.053.51820.531000.	Custodial & Cleaning Services	2026	3	5,452.00	040226AP	87151	9996392	March 2026 janitorial services - 4 city buildings	3/8/2026	4/2/2026
58	CD&TR	510.24.053.51820.531000.	Repair & Maintenance Services	2026	2	2,378.77	040226AP	87152	0097125	Annual service #248 elgin sweeper	3/12/2026	4/2/2026
59	CDW GOVT	502.11.021.51888.531820.	Info Tech Components	2026	3	1,228.25	040226AP	87153	A1L6L3R	(6) Lenovo USB-C docks for 100W charging	2/19/2026	4/2/2026
59	CDW GOVT	502.11.022.59418.564105.	Server/Storage Replacement	2026	3	10,171.09	040226AP	87153	AH5TN9N	UPS Replacements for CH Server Room	1/8/2026	4/2/2026
59	CDW GOVT	502.11.022.59418.564105.	Server/Storage Replacement	2026	3	3,436.59	040226AP	87153	AH79A45	UPS for Council Chambers closet rack, FD switches	1/28/2026	4/2/2026
59	CDW GOVT	502.11.022.59418.564105.	Server/Storage Replacement	2026	3	1,918.13	040226AP	87153	A13LOS5	(4) Gigabit network cards	3/2/2026	4/2/2026
493	CENLINK	501.00.000.36991.369910.	Miscellaneous Revenues	2026	2	-325.67	040226AP	87154	300575004 1/26	PD landlines Jan 20 - Feb 19 2026	1/20/2026	4/2/2026
493	CENLINK	502.11.020.51888.542000.	Telephone/Cable Services	2026	2	702.68	040226AP	87154	300575004 1/26	PD landlines Jan 20 - Feb 19 2026	1/20/2026	4/2/2026
493	CENLINK	502.11.020.51888.542000.	Telephone/Cable Services	2026	2	110.06	040226AP	87154	333555664 3/26	Snoqualmie Police/Dispatch landline - Mar 9-Apr 8	3/19/2026	4/2/2026
65	Chinook Lumber	403.22.050.53130.531300	Repair & Maintenance Supplies	2026	2	1,838.87	040226AP	87155	2183163	10' rails x60 for fence repair at stormwater ponds	3/6/2026	4/2/2026
927	COMP PD	001.08.009.52122.531000.	Office Supplies	2026	2	39.51	040226AP	87156	2406948-0	Mea Notebook, 6pk	3/9/2026	4/2/2026
667	COPIERS NW	001.16.035.54264.545200.	Rent - Sign Laminator	2026	3	36.26	040226AP	87157	INV3156277	Laminator lease payment	3/17/2026	4/2/2026
667	COPIERS NW	001.16.035.59142.577002.	Plotter/Laminator Lease	2026	3	389.90	040226AP	87157	INV3156277	Public water system annual fee	3/17/2026	4/2/2026
88	Department of Health	401.18.037.53481.548270.	License & Permit Fees	2026	3	7,280.06	040226AP	87158	81080 C	Turf maintenance & G-Max Test, Jeanne Hansen #1	3/26/2026	4/2/2026
709	FieldTurf	001.12.028.57680.548000.	Repair & Maintenance Services	2026	3	4,251.77	040226AP	87159	000738245	Turf maintenance & G-Max Test, Jeanne Hansen #2	3/10/2026	4/2/2026
709	FieldTurf	001.12.028.57680.548000.	Repair & Maintenance Services	2026	3	3,164.24	040226AP	87159	000738246	Carpet tiles for PPW main office improvements	3/10/2026	4/2/2026
604	GRDFLOOR	310.13.701.59418.563006.	Facilities Maint - Construct	2026	3	462.61	040226AP	87160	325905-202	Bathroom air fresh dispensers x4	3/10/2026	4/2/2026
352	HD Supply Facil Main	510.24.053.51820.531340.	Custodial & Cleaning Supplies	2026	3	249.93	040226AP	87161	9246756196	Bathroom paper dispenser universal keys x20	3/10/2026	4/2/2026
352	HD Supply Facil Main	510.24.053.51820.531340.	Custodial & Cleaning Supplies	2026	3	28.86	040226AP	87161	9246756197	Rubber door wedge x2	3/10/2026	4/2/2026
352	HD Supply Facil Main	510.24.053.51820.531340.	Custodial & Cleaning Supplies	2026	3	22.84	040226AP	87161	9246756199	Rubber wedge door stops x2	3/11/2026	4/2/2026
146	KCDA	510.24.053.51820.531000.	Office Supplies	2026	3	31.47	040226AP	87162	9246841653	Letter & legal paper, notebooks, post it notes	2/23/2026	4/2/2026
146	KCDA	001.16.035.54230.531000.	Office Supplies	2026	3	68.76	040226AP	87162	300891784	Letter & legal paper, notebooks, post it notes	2/23/2026	4/2/2026
146	KCDA	401.18.037.53481.531000.	Office Supplies	2026	3	68.77	040226AP	87162	300891784	Letter & legal paper, notebooks, post it notes	2/23/2026	4/2/2026
146	KCDA	403.22.030.53190.531000.	Office Supplies	2026	3	68.77	040226AP	87162	300891784	Letter & legal paper, notebooks, post it notes	2/23/2026	4/2/2026
146	KCDA	403.22.030.53190.531000.	Office Supplies	2026	3	68.77	040226AP	87162	300891784	Letter & legal paper, notebooks, post it notes	2/23/2026	4/2/2026
146	KCDA	501.23.051.54868.531000.	Office Supplies	2026	3	68.76	040226AP	87162	300891784	Letter & legal paper, notebooks, post it notes	2/23/2026	4/2/2026
146	KCDA	510.24.053.51820.531000.	Office Supplies	2026	3	68.76	040226AP	87162	300891784	Letter & legal paper, notebooks, post it notes	2/23/2026	4/2/2026
1579	KCPOLICE	001.08.009.52110.549200.	Dues-Subscriptions-Memberships	2026	3	75.00	040226AP	87163	26-039	2026 annual KPCSA dues	1/1/2026	4/2/2026
1794	Kennedy/Jenks	402.20.019.53510.541000.	Professional Svcs - General	2026	3	3,333.50	040226AP	87164	184999	NDPES app data review	12/22/2025	4/2/2026
1244	King County Finance	001.05.005.51440.541531.	Election & Voter Services	2026	2	731.20	040226AP	87165	2171141	KC Elections - 2025 gen. elec. voter pamphlet	2/20/2026	4/2/2026
1244	King County Finance	001.05.005.51440.541531.	Election & Voter Services	2026	2	5,875.41	040226AP	87165	2171383	KC Elections - 2025 General Election	3/6/2026	4/2/2026
1244	King County Finance	001.16.035.54264.548000.	Traffic Signal Maintenance	2026	3	7,795.23	040226AP	87166	36300786274	Traffic signal & signs maint -RRFB, Radar, Pky/202	2/28/2026	4/2/2026
162	LES Schwab Tires	501.23.051.54868.531400.	Tires	2026	3	135.32	040226AP	87167	IN2463473	Mount/balance tires, PD SUV	3/3/2026	4/2/2026
169	MES	001.09.014.52220.531051.	Personal Protective Equipment	2026	2	1,368.82	040226AP	87167	IN2463473	Fire helmets with ID brackets and D-rings (x3)	3/17/2026	4/2/2026
	Mike Chambliss	001.12.028.57680.549100.	City-Sponsored Expenses	2026	3	951.77	040226AP	87168	RE MC 3/11/26	Park plaque for Senator Ramos - reimbursement	3/11/2026	4/2/2026
	NAVIA AP	001.13.000.51810.541000.	Professional Svcs - General	2026	3	100.00	040226AP	87169	11059729	FSA Admin Fees - January 2026	1/28/2026	4/2/2026

982	NAVIA AP	001.13.000.51810.541000.	Professional Svcs - General	2026	3	100.00	040226AP	87169	11067416	FSA Admin Fees - February 2026	2/26/2026	4/2/2026
183	NB AUTOG	001.12.028.57680.531300.	Repair & Maintenance Supplies	2026	2	25.53	040226AP	87170	092194	Adapter plug/coupler/connector - trailer lights	1/29/2026	4/2/2026
183	NB AUTOG	002.10.015.52530.531910.	Operating Supplies	2026	2	85.14	040226AP	87170	088114	Flashlight 2pk (Floor)	12/10/2025	4/2/2026
183	NB AUTOG	001.23.019.54861.531910.	Operating Supplies	2026	3	092123	040226AP	87170	092123	Truck first aid kits x5	1/28/2026	4/2/2026
183	NB AUTOG	001.23.051.54868.531050.	Uniforms & Protective Gear	2026	3	26.80	040226AP	87170	092574	Filters x3, nitrile gloves x2 boxes	2/3/2026	4/2/2026
183	NB AUTOG	001.23.051.54868.531200.	Motor Oils	2026	3	6.31	040226AP	87170	092166	Air fresheners 3pk x6; funnel x2; motor oil x2	1/29/2026	4/2/2026
183	NB AUTOG	001.23.051.54868.531301.	Repair Parts	2026	3	234.45	040226AP	87170	091983	Car battery	1/27/2026	4/2/2026
183	NB AUTOG	001.23.051.54868.531301.	Repair Parts	2026	3	822.04	040226AP	87170	092164	Hub assembly x2	1/27/2026	4/2/2026
183	NB AUTOG	001.23.051.54868.531301.	Repair Parts	2026	3	726.07	040226AP	87170	092262	Tire chains for vehicles #606 & #607	1/30/2026	4/2/2026
183	NB AUTOG	001.23.051.54868.531301.	Repair Parts	2026	3	254.00	040226AP	87170	092295	Brake pads, brakes (x2)	1/30/2026	4/2/2026
183	NB AUTOG	001.23.051.54868.531301.	Repair Parts	2026	3	34.07	040226AP	87170	092574	Filters x3, nitrile gloves x2 boxes	2/3/2026	4/2/2026
183	NB AUTOG	001.23.051.54868.531301.	Repair Parts	2026	3	192.41	040226AP	87170	092833	Tailgate dampeners x4 for vehicles #238, #230	2/6/2026	4/2/2026
183	NB AUTOG	001.23.051.54868.531301.	Repair Parts	2026	3	93.69	040226AP	87170	092853	Tie down straps	2/9/2026	4/2/2026
183	NB AUTOG	001.23.051.54868.531301.	Repair Parts	2026	3	1,031.94	040226AP	87170	093068	Brakes, hub assembly - Fire vehicle #608	2/9/2026	4/2/2026
183	NB AUTOG	001.23.051.54868.531301.	Repair Parts	2026	3	121.62	040226AP	87170	093088	Brake pads for Fire vehicle #608	2/9/2026	4/2/2026
183	NB AUTOG	001.23.051.54868.531301.	Repair Parts	2026	3	85.48	040226AP	87170	093153	Headlights, U-bolts x2	2/10/2026	4/2/2026
183	NB AUTOG	001.23.051.54868.531301.	Repair Parts	2026	3	309.82	040226AP	87170	093936	Battery for #405 sander; hook pick tool set	2/18/2026	4/2/2026
183	NB AUTOG	001.23.051.54868.531301.	Repair Parts	2026	3	615.93	040226AP	87170	094052	Batteries and related parts for vehicle #229	2/19/2026	4/2/2026
183	NB AUTOG	001.23.051.54868.531301.	Repair Parts	2026	3	207.22	040226AP	87170	094336	Power steering line vehicle #405	2/23/2026	4/2/2026
183	NB AUTOG	001.23.051.54868.531301.	Repair Parts	2026	3	100.12	040226AP	87170	094337	Wiper blades x6; wrench set	2/23/2026	4/2/2026
183	NB AUTOG	001.23.051.54868.531301.	Repair Parts	2026	3	8.26	040226AP	87170	092113	Zerks grease fittings x2	1/28/2026	4/2/2026
183	NB AUTOG	001.23.051.54868.531330.	Miscellaneous Shop Supplies	2026	3	28.87	040226AP	87170	092166	Air fresheners 3pk x6; funnel x2; motor oil x2	1/29/2026	4/2/2026
183	NB AUTOG	001.23.051.54868.531330.	Miscellaneous Shop Supplies	2026	3	51.56	040226AP	87170	092610	5lb shop rags; socket adapter set; net driver set	2/3/2026	4/2/2026
183	NB AUTOG	001.23.051.54868.531330.	Miscellaneous Shop Supplies	2026	3	24.68	040226AP	87170	093888	Anti-seize x2; hand cleaner	2/18/2026	4/2/2026
183	NB AUTOG	001.23.051.54868.535900.	Small Tools & Equipment	2026	3	19.63	040226AP	87170	092495	Circuit tester	2/2/2026	4/2/2026
183	NB AUTOG	001.23.051.54868.535900.	Small Tools & Equipment	2026	3	41.80	040226AP	87170	092610	5lb shop rags; socket adapter set; net driver set	2/3/2026	4/2/2026
183	NB AUTOG	001.23.051.54868.535900.	Small Tools & Equipment	2026	3	19.09	040226AP	87170	093936	Battery for #405 sander; hook pick tool set	2/18/2026	4/2/2026
183	NB AUTOG	001.23.051.54868.535900.	Small Tools & Equipment	2026	3	144.13	040226AP	87170	094033	Mechanics wrench set	2/19/2026	4/2/2026
183	NB AUTOG	001.23.051.54868.535900.	Small Tools & Equipment	2026	3	25.41	040226AP	87170	094337	Wiper blades x6; wrench set	2/23/2026	4/2/2026
183	NB AUTOG	001.23.051.54868.535900.	Small Tools & Equipment	2026	3	261.36	040226AP	87170	094531	Hacksaw and blades	2/25/2026	4/2/2026
183	NB AUTOG	001.23.052.59448.564000.	Fleet Vehicles & Equipment	2026	3	414.76	040226AP	87170	093392	Truck canopy for Fire vehicle #608	2/12/2026	4/2/2026
1838	NB Landscape Supply	001.12.028.57680.531300.	Repair & Maintenance Supplies	2026	3	183.46	040226AP	87171	858	Top soil for back filling splash pad camera	2/10/2026	4/2/2026
1838	NB Landscape Supply	403.22.030.59130.541060.	Repair & Maintenance Supplies	2026	2	128.74	040226AP	87171	852	Gravel for downtown tree grate	1/5/2026	4/2/2026
193	NHC	417.13.406.59431.541060.	Sandy Cove Bank Stabi - Design	2026	3	3,100.30	040226AP	87172	34242	Design & engineering - Sandy Cove restoration	1/2/2026	4/2/2026
193	NHC	417.13.406.59431.541060.	Sandy Cove Bank Stabi - Design	2026	3	6,310.91	040226AP	87172	34529	Design & engineering - Sandy Cove restoration	2/23/2026	4/2/2026
207	Pertee Eng	001.14.032.55860.541040.	Engineering Services	2026	3	10,828.12	040226AP	87173	00023042.0018-4	The Rails development consultant fees	3/10/2026	4/2/2026
207	Pertee Eng	001.14.032.55860.541040.	Engineering Services	2026	3	3,722.87	040226AP	87173	00023042.0019-4	Timber Trails Consultant fees	3/10/2026	4/2/2026
207	Pertee Eng	001.14.800.55860.541040.	Engineering Services	2026	3	6,151.87	040226AP	87173	00023042.0017-14	SVH health center consultant fees	3/10/2026	4/2/2026
210	PLATT	001.12.028.57680.531300.	Repair & Maintenance Supplies	2026	3	69.02	040226AP	87174	7069222	Wire stripper & 3/4" Nip LNG-Railroad Park lights	3/16/2026	4/2/2026
1932	Power Systems West	001.12.028.57680.531300.	Repair & Maintenance Supplies	2026	3	73.34	040226AP	87174	7084895	Light fixture - Railroad Park pathway tree lights	3/11/2026	4/2/2026
218	PSE	001.16.035.54263.547100.	Electricity	2026	3	2,604.62	040226AP	87176	512640000771	G-8 lift K-3 Gen set emerg repair unit in alarm	3/19/2026	4/2/2026
218	PSE	001.16.035.54263.547100.	Electricity	2026	3	10,959.06	040226AP	87176	014499 3/26	PSE Account 300000001499	3/4/2026	4/2/2026
218	PSE	001.16.035.54263.547100.	Electricity	2026	3	48.55	040226AP	87176	431306 3/26	PSE Account 220002431306	3/2/2026	4/2/2026
218	PSE	001.16.035.54263.547100.	Electricity	2026	3	46.04	040226AP	87176	742043 3/26	PSE Account 22001874204	3/4/2026	4/2/2026
218	PSE	402.20.045.53565.547100.	Electricity	2026	3	34.89	040226AP	87176	007124 3/26	PSE Account 300000007124	3/5/2026	4/2/2026
218	PSE	402.20.045.53565.547100.	Electricity	2026	3	10,612.50	040226AP	87176	010656 3/26 #2	PSE Account 30000010656	3/4/2026	4/2/2026
218	PSE	402.20.040.53580.547100.	Electricity	2026	3	34,897.84	040226AP	87176	010656 3/26 #2	PSE Account 30000010656	3/4/2026	4/2/2026
218	PSE	510.24.053.51820.547100.	Electricity	2026	3	735.16	040226AP	87176	133972 3/26	PSE Account 220015133972	3/4/2026	4/2/2026
329	PSRC	001.13.000.51890.549252.	Puget Sound Reg Council Dues	2026	3	6,558.00	040226AP	87177	000200	PSRC FY2026 Membership Dues	9/1/2025	4/2/2026
221	PWC	001.16.035.54230.531300.	Repair & Maintenance Supplies	2026	3	662.25	040226AP	87178	WP081510	High pressure hoses for cleaning street sweeper	2/23/2026	4/2/2026
1880	Pye Barker	510.24.053.51820.548000.	Repair & Maintenance Services	2026	3	683.13	040226AP	87179	IV00988549	Fire alarm panel repair, Fire station	2/28/2026	4/2/2026
672	RH2	417.13.455.59435.541040.	Class A Rsv & Pum - Const Mgmt	2026	3	23,099.55	040226AP	87180	105763	CM, Inspection, and Submittal Review	3/12/2026	4/2/2026
2080	Scott Miller	001.03.003.51810.541420.	HR-Related Services	2026	3	502.38	040226AP	87181	RE SM 3/23/26	Travel expense reimb.; City postponed interview	3/23/2026	4/2/2026
388	SUMMIT LAW	001.03.003.51810.541120.	Legal Finance Consulting Svcs	2026	3	924.00	040226AP	87182	170839	Employment legal advice	3/23/2026	4/2/2026
388	SUMMIT LAW	001.03.003.51810.541120.	Legal Finance Consulting Svcs	2026	3	612.00	040226AP	87182	170840	SPA Bargaining Prep	3/20/2026	4/2/2026
388	SUMMIT LAW	001.03.003.51810.541120.	Legal Finance Consulting Svcs	2026	3	440.00	040226AP	87182	170841	Teamster bargaining legal advice	3/20/2026	4/2/2026
579	SYSTEMS DESIGN W	001.09.014.52270.541090.	BLS Customer Billing Services	2026	3	659.02	040226AP	87183	20260677	February 2026 EMS Billing	3/23/2026	4/2/2026
1780	The Narwhal Group	001.16.035.54266.541000.	Professional Svcs - General	2026	3	400.00	040226AP	87184	2025-27207	Monthly weathermet service fee - August 2025	7/28/2025	4/2/2026
1780	The Narwhal Group	001.16.035.54266.541000.	Professional Svcs - General	2026	3	400.00	040226AP	87184	2025-28068	Monthly weathermet service fee - January 2026	12/23/2025	4/2/2026
321	TPWI	001.12.028.57680.531300.	Repair & Maintenance Supplies	2026	3	811.08	040226AP	87185	INV127840	Soap dispensers & push-button handles, park sinks	2/5/2026	4/2/2026
424	Uline	001.12.028.57680.531300.	Repair & Maintenance Supplies	2026	3	6,197.23	040226AP	87186	205580428	Supplies -park restrooms, dog stations, trash cans	3/18/2026	4/2/2026
424	Uline	510.24.053.51820.531300.	Repair & Maintenance Supplies	2026	3	672.98	040226AP	87186	205676392	Crowd control rope, council chambers (per mayor)	3/20/2026	4/2/2026
434	VERIZON	401.19.039.53935.542000.	Telephone/Cable Services	2026	3	375.16	040226AP	87187	6116181227	Monthly cell modem charges	6/16/2025	4/2/2026
417	VERMEER	403.22.030.53130.531300.	Repair & Maintenance Supplies	2026	2	553.37	040226AP	87188	08121517	Chipper knives for Vermeer Chipper	2/10/2026	4/2/2026
276	WASPC	001.08.009.52110.549200.	Dues-Subscriptions-Memberships	2026	2	75.00	040226AP	87189	DUES 2026-00419	Affiliate dues - M Black	2/20/2026	4/2/2026
382	WASTEM/MGM	403.22.050.53140.541080.	Environmental Services	2026	3	978.88	040226AP	87190	0326997-2677-7	Catch basin sediment removal, Feb 2026	3/2/2026	4/2/2026
1725	Wicklander-Zulawski	001.08.009.52140.543000.	Training & Travel	2026	3	495.00	040226AP	87191	39960	Investigative interviewing training - W Schannauer	3/24/2026	4/2/2026
1370	WLACE	001.12.028.57680.531300.	Repair & Maintenance Supplies	2026	3	3.82	040226AP	87192	15317719	AA & AAA batteries for assorted office uses	3/2/2026	4/2/2026
1370	WLACE	001.16.035.54230.531300.	Repair & Maintenance Supplies	2026	3	72.41	040226AP	87192	15317579	Paint supplies for curb painting on Fury St.	2/12/2026	4/2/2026
1370	WLACE	001.16.035.54230.531300.	Repair & Maintenance Supplies	2026	3	3.82	040226AP	87192	15317719	AA & AAA batteries for assorted office uses	3/2/2026	4/2/2026
1370	WLACE	001.16.035.54230.531300.	Repair & Maintenance Supplies	2026	3	43.58	040226AP	87192	15317782	Pliers & bulk fasteners for street sign installs	3/10/2026	4/2/2026
1370	WLACE	001.16.035.54230.531300.	Repair & Maintenance Supplies	2026	3	106.95	040226AP	87192	15317790	Concrete mix & four 3/8" drill bits	3/10/2026	4/2/2026

1547	Evergreen Separation	402.20.040.53580.531300.	Repair & Maintenance Supplies	2026	3	6,841.50	041026AP	87207	8480138003	Repair part and oil for Andritz Centrifuge	3/18/2026	4/10/2026
1548	APEREQ	001.03.003.51310.541000.	Professional Svcs - General	2026	2	3,279.00	041026AP	87208	2548	Leadership training half-day	3/13/2026	4/10/2026
37	ASH	510.24.053.51820.548000.	Repair & Maintenance Services	2026	1	24,229.62	041026AP	87209	81054	CH server room emergency AC system replacement	1/16/2026	4/10/2026
1329	BBA	402.20.045.53565.548000.	Repair & Maintenance Services	2026	1	2,573.50	041026AP	87210	436592-000384	Parcel 785207080 Boundary survey/recording	3/3/2026	4/10/2026
2076	Beebe Training	001.01.001.51310.541000.	Professional Svcs - General	2026	2	2,000.00	041026AP	87211	1260	Town Hall Facilitator	3/10/2026	4/10/2026
1474	BYTE	502.11.1022.59418.564100.	IT Shared System Hardware	2026	3	6,230.10	041026AP	87212	INV0184384	Desktop mini B760S order	3/12/2026	4/10/2026
1517	C&B Awards	001.02.002.51160.541000.	Professional Svcs - General	2026	3	16.38	041026AP	87213	12063	Name plate for council room	3/20/2026	4/10/2026
60	CENTURYLINK	502.11.1020.51888.542000.	Telephone/Cable Services	2026	3	793.79	041026AP	87214	300568001 3/26	Monthly telephone service 3/26	3/20/2026	4/10/2026
60	CENTURYLINK	502.11.1020.51888.542000.	Telephone/Cable Services	2026	3	91.68	041026AP	87214	300570848 3/26	Monthly telephone service 3/26	3/20/2026	4/10/2026
60	CENTURYLINK	502.11.1020.51888.542000.	Telephone/Cable Services	2026	3	644.60	041026AP	87214	300571491 3/26	Monthly telephone service 3/26	3/20/2026	4/10/2026
60	CENTURYLINK	502.11.1020.51888.542000.	Telephone/Cable Services	2026	3	91.03	041026AP	87214	300573862 3/26	Monthly telephone service 3/26	3/20/2026	4/10/2026
60	CENTURYLINK	502.11.1020.51888.542000.	Telephone/Cable Services	2026	3	702.68	041026AP	87214	300575004 3/26	Police landlines March 20 - April 19 2026	3/20/2026	4/10/2026
60	CENTURYLINK	502.11.1020.51888.542000.	Telephone/Cable Services	2026	3	219.55	041026AP	87214	300576080 3/26	Monthly telephone service 3/26	3/20/2026	4/10/2026
60	CENTURYLINK	502.11.1020.51888.542000.	Telephone/Cable Services	2026	3	46.99	041026AP	87214	402428791 3/26	Monthly telephone service 3/26	3/20/2026	4/10/2026
60	CENTURYLINK	502.11.1020.51888.542000.	Telephone/Cable Services	2026	3	1,648.53	041026AP	87214	411746240 3/26	Monthly telephone service 3/26	3/20/2026	4/10/2026
922	CIVIC/PLU	502.11.1020.51888.531800.	Department Software	2026	4	21,417.08	041026AP	87215	359947	Website annual fees	3/31/2026	4/10/2026
71	COB	001.09.014.52250.541542.	Hazmat Consortium Fees	2026	3	2,221.82	041026AP	87216	55622	Hazmat consortium fee	3/25/2026	4/10/2026
72	COI	502.11.027.51888.548900.	ePlan Fees (eCityGov)	2026	2	2,259.52	041026AP	87216	55513	Q1 2026 My Building Permit subscription	3/11/2026	4/10/2026
78	CP	001.08.009.52360.541502.	Jail Services - Issaquah	2026	3	21,895.50	041026AP	87217	26000121	Booking/housing/medical/court inmate charges Feb26	3/15/2026	4/10/2026
1508	CRIMINAL	001.05.005.51240.541000.	Professional Svcs - General	2026	4	179.50	041026AP	87218	GC01019535	Municipal Code Web Update	2/28/2026	4/10/2026
81	CTV	001.08.009.52140.543000.	Training & Travel	2026	3	386.05	041026AP	87219	201142696	Supervisor training, M Peter, March 16-20 2026	3/19/2026	4/10/2026
81	CTV	001.10.107.52560.531910.	Operating Supplies	2026	4	32.76	041026AP	87220	8418956	White marking tape	3/9/2026	4/10/2026
98	ER	510.24.053.51820.531340.	Custodial & Cleaning Supplies	2026	4	14.61	041026AP	87220	8418717	Cleaning sponges - CH sinks	3/2/2026	4/10/2026
1651	Evergreen Courier LL	501.23.051.54868.541082.	Recycling Services	2026	4	309.30	041026AP	87221	99635862-2601689487	Recycle 250 gallons used motor oil - PW shop	3/31/2026	4/10/2026
1651	Evergreen Courier LL	402.20.040.53585.542300.	Postage & Freight	2026	1	114.00	041026AP	87222	000469	Courier service - wastewater samples to lab	3/23/2026	4/10/2026
1651	Evergreen Courier LL	402.20.040.53585.542300.	Postage & Freight	2026	1	228.00	041026AP	87222	000472	Courier service to send wastewater samples to lab	3/23/2026	4/10/2026
1651	Evergreen Courier LL	402.20.040.53585.542300.	Postage & Freight	2026	1	228.00	041026AP	87222	000474	Courier service to send wastewater samples to lab	3/23/2026	4/10/2026
95	Evergreen Ford	501.23.051.54868.548000.	Repair & Maintenance Services	2026	3	974.16	041026AP	87223	6323300	Repair exhaust/shift/recall/windows - #103	3/26/2026	4/10/2026
106	Ferguson Water Works	401.18.037.53481.531300.	Repair & Maintenance Supplies	2026	2	1,249.47	041026AP	87224	0106987	Command link for recalling meters	3/11/2026	4/10/2026
106	Ferguson Water Works	401.18.037.53481.531300.	Repair & Maintenance Supplies	2026	2	1,182.93	041026AP	87224	0111275	Prorated meter exchange	2/18/2026	4/10/2026
106	Ferguson Water Works	401.18.037.53481.531300.	Repair & Maintenance Supplies	2026	2	1,281.30	041026AP	87224	CM009613	Meter returns	2/17/2026	4/10/2026
1248	FIDELIS	502.11.021.51888.531820.	Info Tech Components	2026	2	2,652.71	041026AP	87225	66191	City Hall mechanical room replacement switch	3/2/2026	4/10/2026
1483	FSF	001.09.014.52250.535210.	Office Furnishings	2026	3	1,114.16	041026AP	87226	10022	Recliner for fire station	3/22/2026	4/10/2026
1789	Furrow Pump	401.18.037.53481.531300.	Repair & Maintenance Supplies	2026	3	1,368.03	041026AP	87227	0026696-IN	Rebuild kits for ferric pumps	3/10/2026	4/10/2026
116	GRAINGER	402.20.040.53580.531000.	Office Supplies	2026	1	159.56	041026AP	87228	9851621897	Label maker tape cartridge x3	3/23/2026	4/10/2026
120	HCI	401.18.037.53482.548000.	Repair & Maintenance Services	2026	3	6,131.74	041026AP	87229	14915260	Service contract for treatment plan analyzers	3/14/2026	4/10/2026
120	HCI	402.20.040.53585.531510.	Laboratory Supplies	2026	3	3,663.62	041026AP	87229	14909770	Lab testing ammonia x25, nitrate x10	3/11/2026	4/10/2026
120	HCI	402.20.040.53585.531510.	Laboratory Supplies	2026	3	491.52	041026AP	87229	14925543	Lab reagents - alkalinity qty 6	3/20/2026	4/10/2026
122	HD Fowler	401.18.037.53481.531300.	Repair & Maintenance Supplies	2026	3	1,097.53	041026AP	87230	17251337	Air vac valve replacement and fittings	3/6/2026	4/10/2026
122	HD Fowler	401.18.037.53481.531300.	Repair & Maintenance Supplies	2026	3	377.11	041026AP	87230	17251339	6-piece socket set	3/6/2026	4/10/2026
122	HD Fowler	417.13.423.59434.563000.	Source of Supply - Const	2026	1	2,622.39	041026AP	87230	17243810	Globe valve replacement, south well	2/24/2026	4/10/2026
122	HD Fowler	417.13.423.59434.563000.	Source of Supply - Const	2026	1	1,661.24	041026AP	87230	17261482	Pipe fitting, drain to waste south well	3/20/2026	4/10/2026
352	HD Supply Facil Main	510.24.053.51820.531300.	Repair & Maintenance Supplies	2026	1	68.22	041026AP	87231	9242492400	HVAC replacement air filters, PD	10/28/2025	4/10/2026
352	HD Supply Facil Main	510.24.053.51820.531300.	Repair & Maintenance Supplies	2026	1	318.63	041026AP	87231	9246226862	Faucet actuator/cartridge repair kits, FD bathroom	2/23/2026	4/10/2026
352	HD Supply Facil Main	510.24.053.51820.531340.	Custodial & Cleaning Supplies	2026	1	302.08	041026AP	87231	9242585253	Janitorial vacuum, portable - City Hall	10/30/2025	4/10/2026
352	HD Supply Facil Main	510.24.053.51820.531340.	Custodial & Cleaning Supplies	2026	1	17.16	041026AP	87231	9246950261	Janitorial closets/bathroom doorstops x5	3/13/2026	4/10/2026
2013	Kimberly Leyton	001.13.117.56550.541116.	DV Advocacy	2026	4	1,010.00	041026AP	87232	janfeb2026	DV advocate services - Jan & Feb 2026	3/5/2026	4/10/2026
1244	King County Finance	502.11.1020.51888.542200.	INET Internet Network Services	2026	3	1,300.00	041026AP	87233	11016958	King County INET 2/26	2/28/2026	4/10/2026
2000	LeMay Mobile	001.05.005.51420.541000.	Professional Svcs - General	2026	4	45.00	041026AP	87234	49240015185	Paper shredding, 32 shred console	3/1/2026	4/10/2026
1409	LEVEL3	502.11.1020.51888.542000.	Telephone/Cable Services	2026	2	2,403.02	041026AP	87235	776117547	Monthly telephone service 3/26	3/1/2026	4/10/2026
154	Life Assist	001.09.014.52220.531912.	EMS Supplies & Equipment	2026	3	434.52	041026AP	87236	2088851	Megamover, face mask, insta-glucose, SpO2 sensor	3/23/2026	4/10/2026
160	LN Curtis & Sons	001.09.014.52220.531051.	Personal Protective Equipment	2026	3	244.64	041026AP	87237	INV1049312	Anchor strap, helmet, headlamp	3/18/2026	4/10/2026
160	LN Curtis & Sons	001.09.014.52250.535900.	Small Tools & Equipment	2026	3	327.79	041026AP	87237	INV1049312	Anchor strap, helmet, headlamp	3/18/2026	4/10/2026
160	LN Curtis & Sons	001.08.009.52110.523100.	Clothing Allowance	2026	3	6.62	041026AP	87237	INV1048090	Patch alterations - G Horejsi	3/13/2026	4/10/2026
160	LN Curtis & Sons	001.08.009.52122.531050.	Uniforms & Protective Gear	2026	3	95.37	041026AP	87237	INV1048102	Shirt with emblem, D Moate	3/13/2026	4/10/2026
160	LN Curtis & Sons	001.08.009.52122.531910.	Operating Supplies	2026	4	112.54	041026AP	87237	INV1050484	FST10 Rings - M Peter	3/20/2026	4/10/2026
160	LN Curtis & Sons	014.08.012.52122.531050.	Uniforms & Protective Gear	2026	3	95.37	041026AP	87237	INV1048102	Shirt with emblem, D Moate	3/13/2026	4/10/2026
161	LOLM	001.13.117.51541.541110.	Public Prosecutor Services	2026	3	6,459.55	041026AP	87238	Feb 2026	Prosecutorial services February 2026	3/1/2026	4/10/2026
1732	Mike Bailey	001.09.014.52210.549100.	City-Sponsored Expenses	2026	2	211.52	041026AP	87239	RE MB 3/13/2026	FD Banquet Door Prizes	3/14/2026	4/10/2026
1732	Mike Bailey	001.09.014.52245.543000.	Training & Travel	2026	2	319.00	041026AP	87239	RE MB 3/13/2026	CPD Conference meals per diem	3/13/2026	4/10/2026
825	MILLERS	510.24.053.51820.545200.	Rent - Furniture & Equipment	2026	2	165.90	041026AP	87240	455978	Stanton rental for council meeting (per mayor)	3/24/2026	4/10/2026
172	Minuteman Press	001.08.065.57390.549300.	Printing	2026	3	490.08	041026AP	87241	971170	Egg hunts - sign printing	3/24/2026	4/10/2026
172	Minuteman Press	001.08.009.52122.549300.	Printing	2026	3	1,830.44	041026AP	87241	97189	Business cards - generic x500, personal x4000	3/26/2026	4/10/2026
1742	Natural Selection	402.20.040.53580.548000.	Repair & Maintenance Services	2026	3	3,306.78	041026AP	87242	8410	Haul 96.52 tons of biosolids to storage site	3/16/2026	4/10/2026
2055	Pacific Landscape	402.20.040.53585.548000.	Repair & Maintenance Services	2026	3	3,669.20	041026AP	87243	302343	Irrigation controller swap project	3/6/2026	4/10/2026
914	PFM FIN	001.06.007.51423.541090.	Financial Services	2026	3	3,000.00	041026AP	87244	141352	Financial Advisory Services Q1 2026 retainer	3/31/2026	4/10/2026
210	PLATT	401.18.037.53481.531300.	Repair & Maintenance Supplies	2026	3	78.39	041026AP	87245	7051885	Concrete bolts for Canyon Springs	3/4/2026	4/10/2026
210	PLATT	402.20.045.53565.531300.	Repair & Maintenance Supplies	2026	2	589.93	041026AP	87245	6038713	18 gauge 500 foot conductor conduit	1/8/2026	4/10/2026
211	POA	502.11.1020.51888.545200.	Rent - Furniture & Equipment	2026	3	142.89	041026AP	87246	CSQ-3725	Monthly printer lease & tax	3/9/2026	4/10/2026
211	POA	502.11.1020.51888.549300.	Printing	2026	3	20.84	041026AP	87246	AR00056380	Printing usage charges 2/26	2/16/2026	4/10/2026
211	POA	502.11.1020.51888.549300.	Printing	2026	3	491.33	041026AP	87246	AR00077156	Printing usage charges 2/26	2/16/2026	4/10/2026
211	POA	502.11.1020.51888.549300.	Printing	2026	3	489.32	041026AP	87246	AR00179811	Printing usage charges 3/26	3/16/2026	4/10/2026

211	POA	502.11.020.59118.577004.	Copiers/Printers Lease Prin	2026	3	1,552.91	041026AP	87246	CSQ-3725	Monthly printer lease & tax	3/3/2026	4/10/2026
1932	Power Systems West	501.23.051.54868.548000.	Repair & Maintenance Services	2026	3	2,007.85	041026AP	87247	SIG640000804	G-21 YMCa generator - low coolant sensor repair	3/19/2026	4/10/2026
1217	Prospect	417.13.457.59435.563000.	Class A Res & Pump Sta - Const	2026	3	418,812.92	041026AP	87248	Pay Est. #9 - Rclm	Reservoir construction - January 2026	3/19/2026	4/10/2026
218	PSE	001.12.028.57680.547100.	Electricity	2026	4	723.65	041026AP	87249	002083 4/26	PSE Account 300000002043	4/3/2026	4/10/2026
218	PSE	001.08.009.52150.547100.	Electricity	2026	4	2,845.06	041026AP	87249	002083 3/26	PSE Account 3000000002083	3/26/2026	4/10/2026
218	PSE	001.16.035.32240.322400.	Street & Curb Permits	2026	3	50.00	041026AP	87249	RENEWSUP25053 Refund	WO 108660358 - Double payment refund	3/24/2026	4/10/2026
218	PSE	001.16.035.54263.547100.	Electricity	2026	4	51.57	041026AP	87249	577403 4/26	PSE Account 220020577403	4/3/2026	4/10/2026
218	PSE	001.16.035.54263.547100.	Electricity	2026	4	60.01	041026AP	87249	577445 4/26	PSE Account 220020577445	4/3/2026	4/10/2026
218	PSE	001.16.035.54263.547100.	Electricity	2026	4	50.69	041026AP	87249	943807 3/26	PSE Account 220026943807	3/16/2026	4/10/2026
218	PSE	401.18.037.53481.547100.	Electricity	2026	4	15,097.55	041026AP	87249	004220 3/26	PSE Account 3000000004220	3/16/2026	4/10/2026
218	PSE	401.18.037.53481.547100.	Electricity	2026	4	8,643.58	041026AP	87249	002042 3/26	PSE Account 3000000002042	3/16/2026	4/10/2026
218	PSE	401.19.039.53935.547100.	Electricity	2026	4	639.48	041026AP	87249	002042 4/26	PSE Account 3000000002042	4/3/2026	4/10/2026
218	PSE	401.19.039.53935.547100.	Electricity	2026	4	10.87	041026AP	87249	103385 4/26	PSE Account 220027103385	4/3/2026	4/10/2026
218	PSE	401.19.039.53935.547100.	Electricity	2026	4	11.29	041026AP	87249	794782 4/26	PSE Account 220014794782	4/3/2026	4/10/2026
218	PSE	402.20.040.53580.547100.	Electricity	2026	4	3,619.78	041026AP	87249	010474 4/26	PSE Account 3000000010474	4/3/2026	4/10/2026
218	PSE	510.24.053.51820.547100.	Electricity	2026	4	148.19	041026AP	87249	005615 4/26	PSE Account 3000000005615	4/3/2026	4/10/2026
218	PSE	510.24.053.51820.547100.	Electricity	2026	4	637.72	041026AP	87249	010474 4/26	PSE Account 3000000010474	4/3/2026	4/10/2026
218	PSE	510.24.053.51820.547100.	Electricity	2026	4	195.43	041026AP	87249	198066 4/26	PSE Account 220007198066	4/3/2026	4/10/2026
218	PSE	510.24.053.51820.547100.	Electricity	2026	4	45.05	041026AP	87249	198082 4/26	PSE Account 220007198082	4/3/2026	4/10/2026
959	PSRFA	501.23.051.54868.548000.	Repair & Maintenance Services	2026	4	2,820.31	041026AP	87249	885592 4/26	PSE 200020885592	4/1/2026	4/10/2026
355	PSTEST	001.08.009.52110.541000.	Professional Svcs - General	2026	3	410.00	041026AP	87251	2133	Psych Eval - C Hendricks	2/28/2022	4/10/2026
355	PSTEST	001.08.009.52110.541000.	Professional Svcs - General	2026	3	1,230.00	041026AP	87251	2221	Psych Eval - M Potter, N Schulgen, A Lemmon	3/31/2022	4/10/2026
355	PSTEST	001.08.009.52110.541000.	Professional Svcs - General	2026	3	410.00	041026AP	87251	2283	Psych Eval - D Doucett	4/30/2022	4/10/2026
355	PSTEST	001.08.009.52110.541000.	Professional Svcs - General	2026	3	410.00	041026AP	87251	2352	Psych Eval - J Meadows	5/31/2022	4/10/2026
355	PSTEST	001.08.009.52110.541000.	Professional Svcs - General	2026	3	410.00	041026AP	87251	2457	Psych Eval - B Lynch	6/30/2022	4/10/2026
355	PSTEST	001.08.009.52110.541000.	Professional Svcs - General	2026	3	410.00	041026AP	87251	2624	Psych Eval - J Spears	8/31/2022	4/10/2026
355	PSTEST	001.08.009.52110.541000.	Professional Svcs - General	2026	3	410.00	041026AP	87251	2707	Psych Eval - D Ward	9/30/2022	4/10/2026
220	PT	001.08.009.52110.541000.	Repair & Maintenance Services	2026	3	57,432.21	041026AP	87252	19062	Jockey pump replacement at 1180/1260 pump station	3/10/2026	4/10/2026
1880	Pye Barker	510.24.053.51820.548000.	Repair & Maintenance Services	2026	3	324.40	041026AP	87253	IV01042079	Q2 fire & security monitoring - PD	4/1/2026	4/10/2026
1880	Pye Barker	510.24.053.51820.548000.	Repair & Maintenance Services	2026	3	329.04	041026AP	87253	IV01042080	Q2 Fire & security monitoring - PD	4/1/2026	4/10/2026
1880	Pye Barker	510.24.053.51820.548000.	Repair & Maintenance Services	2026	3	309.34	041026AP	87253	IV01042081	Q2 Fire & security monitoring - CH	4/1/2026	4/10/2026
1880	Pye Barker	510.24.053.51820.548000.	Repair & Maintenance Services	2026	3	271.11	041026AP	87253	IV01042132	Q2 Fire & security monitoring - PPW	4/1/2026	4/10/2026
672	RH2	417.13.475.59435.541060.	BP Lift Station - Design	2026	3	6,485.14	041026AP	87254	105748	Pump station BP capacity improvements	3/10/2026	4/10/2026
1540	ROBERT HALF	001.05.005.51420.541190.	Temporary Agency Personnel	2026	3	3,083.42	041026AP	87255	66032124	Temp position staffing - Exec Assistant	3/23/2026	4/10/2026
1540	ROBERT HALF	001.05.005.51420.541190.	Temporary Agency Personnel	2026	3	2,926.61	041026AP	87255	66066871	Temp position staffing: Executive Assistant	3/23/2026	4/10/2026
1540	ROBERT HALF	001.06.007.51423.541190.	Temporary Agency Personnel	2026	3	1,424.14	041026AP	87255	66033738	Temp staff support for Finance & Police	3/23/2026	4/10/2026
1540	ROBERT HALF	001.08.009.52110.541190.	Temporary Agency Personnel	2026	3	949.42	041026AP	87255	66033738	Temp staff support for Finance & Police	3/23/2026	4/10/2026
224	RTA	502.11.021.51888.531800.	Department Software	2026	3	646.51	041026AP	87256	71655	Fleet management software	3/16/2026	4/10/2026
2077	Ryan Hill	012.13.115.57320.549100.	City-Sponsored Expenses	2026	2	200.00	041026AP	87257	1072	Art Class - Snoqualmie Arts Commission & KCLS	3/11/2026	4/10/2026
1684	Samantha Brumfield	001.03.003.51810.541420.	HR-Related Services	2026	2	17.97	041026AP	87258	RE SB 3/25/26	Supplies for Mt. Si Career Fair (candy)	3/25/2026	4/10/2026
1770	SFFA	001.09.014.52210.549100.	City-Sponsored Expenses	2026	2	877.92	041026AP	87259	INV0003	SFFA Annual Awards Banquet (FD portion)	3/24/2026	4/10/2026
227	Siren Net	401.18.037.59434.564000.	Machinery & Equip	2026	4	261.01	041026AP	87260	0288003	Vehicle emergency lighting, LED lights, sirens	2/20/2026	4/10/2026
227	Siren Net	402.22.050.59431.564000.	Gen'l Machinery & Equip	2026	4	783.03	041026AP	87260	0288003	Vehicle emergency lighting, LED lights, sirens	2/20/2026	4/10/2026
268	SPOK	401.19.039.53935.542000.	Telephone/Cable Services	2026	3	0.28	041026AP	87261	K03038780	Monthly irrigation paper charge	3/14/2026	4/10/2026
636	STERICYCLE	001.08.009.52122.541100.	Professional Svcs - General	2026	3	10.36	041026AP	87262	K031713771	On-call monthly service charge - paper shredding	3/13/2026	4/10/2026
388	SUMMIT LAW	001.04.004.51541.541100.	Outside Legal Services - Gen	2026	2	8,439.90	041026AP	87263	170078	IAFF negotiations through 1/31/26	2/13/2026	4/10/2026
254	TODSTOW	501.23.051.54868.548940.	Property Damage Repairs	2026	4	460.71	041026AP	87264	51659	Truck tow from PW to repair shop #227	3/30/2026	4/10/2026
1985	TRACE3	502.11.021.51888.548860.	Hardware-Software Maintenance	2026	3	3,380.85	041026AP	87265	INV1817553	NetApp Support Renewal & Replacement	3/9/2026	4/10/2026
1065	TRANSU	001.08.009.52360.541502.	Dues-Subscriptions-Memberships	2026	3	163.95	041026AP	87266	944321-202603-1	Credit check contract charges March 2026	4/1/2026	4/10/2026
1942	Tri-Med Ambulance	001.08.009.52360.541502.	Jail Services - Issaquah	2026	3	1,491.40	041026AP	87267	272-25-0551341	Inmate transport to hospital 6/5/25 A Peterson	2/20/2026	4/10/2026
1942	Tri-Med Ambulance	001.08.009.52360.541502.	Jail Services - Issaquah	2026	3	1,489.10	041026AP	87267	272-25-0561241	Inmate transport to hospital - A Peterson	2/20/2026	4/10/2026
1942	Tri-Med Ambulance	001.08.009.52360.541502.	Jail Services - Issaquah	2026	3	1,491.40	041026AP	87267	272-25-0587733	Inmate transport to hospital - A Peterson	2/20/2026	4/10/2026
1942	Tri-Med Ambulance	001.08.009.52360.541502.	Jail Services - Issaquah	2026	3	1,489.10	041026AP	87267	272-25-082781	Inmate transport to hospital - E Bonilla	2/18/2026	4/10/2026
1942	Tri-Med Ambulance	001.08.009.52360.541502.	Jail Services - Issaquah	2026	3	1,484.50	041026AP	87267	272-25-084174	Inmate transport to hospital - E Bonilla	2/18/2026	4/10/2026
1918	Trojan Tech	402.20.040.53580.531300.	Repair & Maintenance Supplies	2026	2	1,486.80	041026AP	87267	272-25-084765	Inmate transport to hospital - E Bonilla	2/18/2026	4/10/2026
1085	TYLERTEC	350.13.023.59418.541300.	Professional Svcs - General	2026	2	2,553.72	041026AP	87268	200 / 20011521	Seal kit for UV3000 service	3/5/2026	4/10/2026
1085	TYLERTEC	350.13.023.59418.541300.	Professional Svcs - General	2026	2	765.10	041026AP	87269	045-554797	Tyler consulting services	2/25/2026	4/10/2026
1085	TYLERTEC	502.11.037.59418.564000.	Financial System Software	2026	3	765.10	041026AP	87269	045-555651	Tyler consulting services	2/28/2026	4/10/2026
424	Uline	402.11.037.53481.535200.	Small Office Equipment	2026	3	60,824.47	041026AP	87270	045-555761	Tyler Munis contract - quarterly subscription fees	3/1/2026	4/10/2026
266	USAB	402.20.040.53580.531300.	Repair & Maintenance Supplies	2026	3	3,040.47	041026AP	87270	204770768	Desks for PPW water dept office remodel	2/27/2026	4/10/2026
267	USAB	402.20.040.53580.531300.	Repair & Maintenance Supplies	2026	3	1,147.65	041026AP	87271	235589591-022	Monthly Ford truck 4x4 rental	2/21/2026	4/10/2026
267	USAB	402.20.040.53580.531300.	Repair & Maintenance Supplies	2026	3	1.03	041026AP	87272	FTI000408	Correct tax rate on invoice INV00841007	3/18/2026	4/10/2026
267	USAB	402.20.040.53580.531300.	Repair & Maintenance Supplies	2026	3	280.51	041026AP	87272	INV00841007	Immersion assembly for digester, 6ft x2	9/27/2025	4/10/2026
267	USAB	402.20.040.53580.535900.	Small Tools & Equipment	2026	3	13.65	041026AP	87272	FTI000409	Correct tax rate on INV0029936	3/20/2026	4/10/2026
271	VERIZ	502.11.020.51888.542010.	Cellular Telephone	2026	3	3,714.50	041026AP	87272	INV00929936	Cheme fluid smoke blower for account audit - 384th	1/9/2026	4/10/2026
434	VERIZCS	401.19.039.53935.542000.	Telephone/Cable Services	2026	3	40.01	041026AP	87273	6138758850	PD mobile data terminals, camera pod - Feb-Mar 26	3/16/2026	4/10/2026
434	VERIZCS	502.11.020.51888.542010.	Cellular Telephone	2026	2	373.82	041026AP	87274	6136191819	Monthly cell modem charges	2/16/2026	4/10/2026
1650	Vimly Benefit Soluti	001.03.003.51310.522200.	Medical-Dental-Vision Benefits	2026	3	9,989.56	041026AP	87274	6138716312	Monthly telephone service 3/26	3/16/2026	4/10/2026
256	VWR	402.20.040.53585.531510.	Laboratory Supplies	2026	3	2,710.87	041026AP	87275	MC April-2026	Chamless COBRA - April coverage BSI 401343995	3/27/2026	4/10/2026
1650	Water Mgmt Labs	402.20.040.53585.541000.	Professional Svcs - General	2026	3	531.20	041026AP	87276	8821132220	Gloves for Lab 3 cases - 100pk x3	3/5/2026	4/10/2026
				2026	3	140.00	041026AP	87277	236173	Casino loading lab fees - 2/28/2026	3/10/2026	4/10/2026

1370	WLACE	401.18.037.53481.531300.	Repair & Maintenance Supplies	2026	3	61.28	041026AP	87278	15317811	Paint, tape, sponge for PPW water dept remodel	3/12/2026	4/10/2026
1370	WLACE	401.18.037.53481.531300.	Repair & Maintenance Supplies	2026	3	18.72	041026AP	87278	15317829	Conduit hangers and fasteners	3/16/2026	4/10/2026
1370	WLACE	401.18.037.53481.531300.	Repair & Maintenance Supplies	2026	3	17.46	041026AP	87278	15317830	Drill Bit	3/16/2026	4/10/2026
1370	WLACE	510.24.053.51820.531300.	Repair & Maintenance Supplies	2026	3	92.32	041026AP	87278	15317815	Emerg repair/repl parts for dryer venting at PPW	3/13/2026	4/10/2026
1370	WLACE	510.24.053.51820.531300.	Repair & Maintenance Supplies	2026	3	49.11	041026AP	87278	15317842	Sawxall blade replacements for CH camera install	3/17/2026	4/10/2026
1370	WLACE	510.24.053.51820.531300.	Repair & Maintenance Supplies	2026	3	59.26	041026AP	87278	15317891	Lightbulbs, picture hanging hardware - PD	3/25/2026	4/10/2026
293	WSP BF	633.13.000.58930.589305.	Concealed Pistol License Remit	2026	3	120.00	041026AP	87279	12605152	Fingerprinting background checks for CPL - Mar2026	4/1/2026	4/10/2026

Claims Approval Report F&A 4-21-26, CM 4-27-26

Final Audit Report

2026-04-16

Created:	2026-04-16
By:	Ilyse Treptow (itreptow@snoqualmiewa.gov)
Status:	Signed
Transaction ID:	CBJCHBCAABAA97Sc5Z4ont2Mc6Oc_q5vxxkGwq6em6lvz

"Claims Approval Report F&A 4-21-26, CM 4-27-26" History

-  Document created by Ilyse Treptow (itreptow@snoqualmiewa.gov)
2026-04-16 - 7:17:44 PM GMT
-  Document emailed to Drew Bouta (dbouta@snoqualmiewa.gov) for signature
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2026-04-16 - 7:22:04 PM GMT
-  Document e-signed by Drew Bouta (dbouta@snoqualmiewa.gov)
Signature Date: 2026-04-16 - 7:22:51 PM GMT - Time Source: server
-  Agreement completed.
2026-04-16 - 7:22:51 PM GMT

Council Agenda Bill

AB Number

AB26-019

Agenda Bill Information

Title*	Action*
Contract for Zoning and Comprehensive Plan Amendme	Motion
Council Agenda Section	Council Meeting Date*
Committee Report	05/25/2026
Staff Member	Department*
Mona Davis	Community Development
Committee	Committee Date
Community Development	05/18/2026

Exhibits

Packet Attachments - if any

Drag and drop up to **10** files here to upload or [Choose files](#)

Files (2 uploaded)

	Professional Service Agreement - BERK April 2026 with dal CLEAN.pdf		223.83KB
	Snoqualmie Comprehensive Plan proposal CLN 2026 0415.pdf		604.16KB

Click [here](#) to review attachments.

Summary

Introduction*

Brief summary.

This is a professional services agreement with BERK Consulting to assist staff in amending the City's zoning and Comprehensive Plan for an amount not to exceed \$170,488.

Proposed Motion

Motion to approve and authorize the Mayor to sign a contract with BERK Consulting

Background/Overview*

What was done (legislative history, previous actions, ability to hyperlink)

Style

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Open Sans

18

A

The Council adopted a Comprehensive Plan periodic update in 2024 and received conditional certification by the Puget Sound Regional Council in September 2025, with a deadline of December 31, 2026 to amend the plan to reflect revised housing growth targets and document capacity for allocated housing needs. Additionally, the zoning map will be revised to reflect the built environment of Snoqualmie Ridge.

Analysis*

Community Development's selected consultant, Berk Consulting, has the ability and many years of local experience developing comprehensive plans for several cities and counties in Washington. The firms qualifications and scope of work has been outlined in the Comprehensive Plan Amendments proposal to effectively address the required revisions necessary to obtain full certification of the city's Comprehensive Plan.

Budgetary Status*

Funds have already been authorized in this year's budget.

Budget Summary

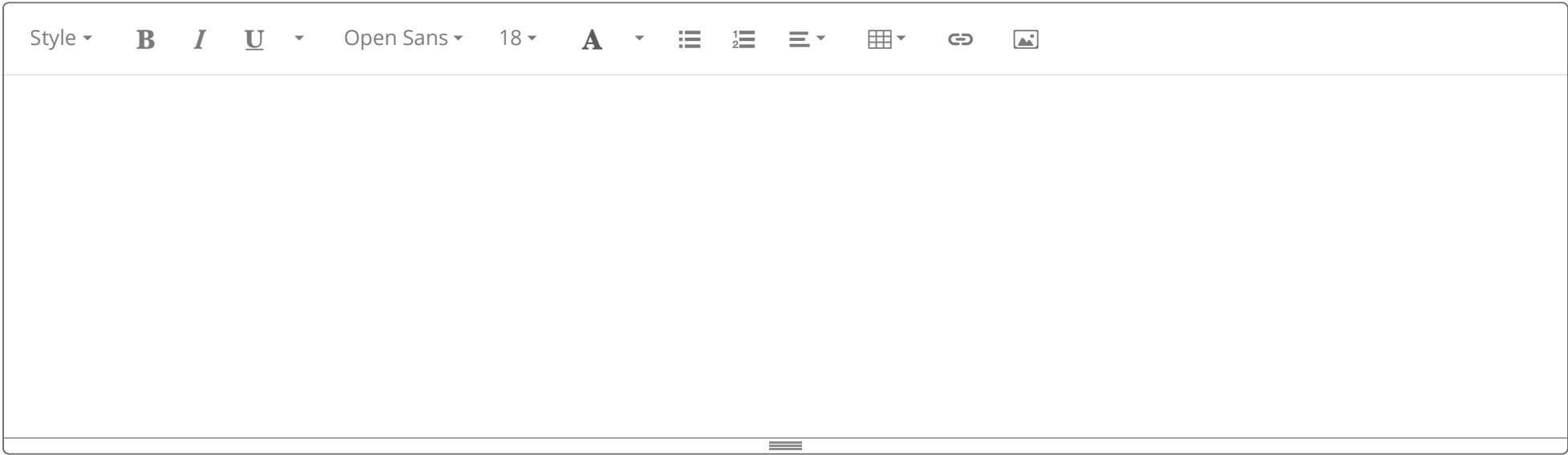
The 2025-2026 Biennial Budget appropriates \$4.34M for Community Development Department expenditures. By the end of 2026, the Department is forecasted to spend \$4.07M, leaving a net difference of \$270K available for contracts that were not originally contemplated, which is sufficient to cover this contract of \$170k.

Fiscal Impact

Amount of Expenditure	Amount Budgeted	Appropriation Requested
\$ 170,488.00	\$ 4,338,780.00	\$

Fiscal Impact

Screenshot below is an image of the budget summary table.



Comments:

CITY OF SNOQUALMIE
 AGREEMENT FOR CONSULTANT SERVICES
 Project Name: Comprehensive Plan Amendment 2026
 Contract #: _____

THIS AGREEMENT made and entered into by and between the CITY OF SNOQUALMIE, a Washington municipal corporation (the "City"), and BERK., a _____ corporation ("Consultant") is dated this _____ day of _____ 2026.

Consultant Business: BERK Consulting, Inc.
 Consultant Address: 2200 Sixth Ave, Suite 1000, Seattle, WA 98121
 Consultant Phone: (206) 324-8760
 Contact Name: Lisa Grueter, Principal
 Contact e-mail: Lisa@berkconsulting.com
 Federal Employee ID No.:

Authorized City Representative for this contract: Mona Davis, Community Development Department Director

WHEREAS, the City desires to contract with Consultant to update the Comprehensive Plan to address the conditional certification of PSRC; and

WHEREAS, public convenience and necessity require the City to obtain the services of a consultant with expertise in the area of comprehensive planning to meet state and regional requirements; and

WHEREAS, the City finds that Consultant is qualified to perform and is experienced in performing the required services; and

WHEREAS, the City desires to engage Consultant to complete the tasks outlined in the proposal dated April 15, 2026, attached hereto as Exhibit A.

NOW, THEREFORE, the parties herein do mutually agree as follows:

1 . Employment of Consultant.

- A . The City retains Consultant to provide the services described in "Exhibit A" (the "Work"). Any inconsistency between this Agreement and Exhibit A shall be resolved in favor of this Agreement. The Consultant shall perform the Work according to the terms and conditions of this Agreement.
- B. The City may revise the Work and the compensation only by a written Change Order signed by the authorized City representative that shall become a part of this Agreement.
- C. The project manager(s) of the Work shall be Lisa Grueter, Project Director. The project manager(s) shall not be replaced without the prior written consent of the City.

Work shall commence when the City issues a notice to proceed and it shall be completed no later than December 31, 2026 unless the completion date is extended in writing by the City.

2. Compensation.

- A. The total compensation to be paid to Consultant, including all services and expenses, shall not exceed \$170,488.00 as shown on Exhibit A – Page 5, which shall be full compensation for the Work. Consultant shall notify the City when its requests for payment reach eighty-five percent of the total compensation.
- B. Consultant shall be paid in such amounts and in such manner as described in Exhibit A – Page 5.
- C. Consultant shall be reimbursed for Eligible Expenses actually incurred. “Eligible Expenses” means those types and amounts of expenses that are approved for reimbursement by the City in writing before the expense is incurred. If travel and/or overnight lodging is authorized, Consultant shall lodge within the corporate limits of City.

3. Request for Payment.

- A. Not more than once every thirty days Consultant shall file its request for payment, accompanied by evidence satisfactory to the City justifying the request for payment, including a report of Work accomplished and tasks completed, and an itemization of Eligible Expenses with copies of receipts and invoices.

- B. All requests for payment should be sent to

City of Snoqualmie
Attn: CommunityDevelopmentInvoices@snoqualmiewa.gov
38624 SE River Street
P.O. Box 987
Snoqualmie, WA 98065

4. Work Product.

- A. Consultant shall submit all reports and other documents specified in Exhibit A according to the schedule established in Exhibit A. If, after review by the City, the information is found to be unacceptable, Consultant, at its expense, shall expeditiously correct such unacceptable work. If Consultant fails to correct unacceptable work, the City may withhold from any payment due an amount that the City reasonably believes will equal the cost of correcting the work.
- B. All reports, drawings, plans, specifications, and intangible property created in furtherance of the Work, and any intellectual property in such documents, are property of the City and may be used by the City for any purpose; provided that re-use without Consultant’s permission shall be at the City’s sole risk.

- 5. **Termination of Contract.** City may terminate this Agreement by sending a written notice of termination to Consultant (“Notice”) that specifies a termination date (“Termination Date”) at least fourteen (14) days after the date of the Notice; provided, however, that in the event of a material breach of this Agreement, termination may be effective immediately or upon such date as determined by the City in its sole discretion. For

purposes of this Agreement, “material breach” is defined as misfeasance, malfeasance or violation of any criminal law, ordinance or regulation. Upon receipt of the Notice, Consultant shall acknowledge receipt to the City in writing and immediately commence to end the Work in a reasonable and orderly manner. Unless terminated for Consultant’s material breach, the Consultant shall be paid or reimbursed for all hours worked and Eligible Expenses incurred up to the Termination date, less all payments previously made; provided that work performed after date of the Notice is reasonably necessary to terminate the Work in an orderly manner. The Notice may be sent by any method reasonably believed to provide Consultant actual notice.

6. **Assignment of Contract – Subcontractors.** Consultant shall not assign this contract or sub-contract or assign any of the Work without the prior written consent of the City.

7. **Indemnification.**

- A. To the extent provided by law and irrespective of any insurance required of Consultant, the Consultant shall defend and indemnify the City from any and all Claims arising out of or in any way relating to this Agreement; provided, however, the indemnification requirements of this paragraph shall not apply to that portion of such Claim that reflects the percentage of negligence of the City compared to the total negligence of all persons, firms or corporations that resulted in the Claim.
- B. Consultant agrees that the provisions of paragraph 7 apply to any claim of injury or damage to the persons or property of Consultant’s employees. As to such claims and with respect to the City only, consultant waives any right of immunity, which it may have under industrial insurance (Title 51 RCW and any amendment thereof or substitution therefore). THIS WAIVER IS SPECIFICALLY NEGOTIATED BY THE PARTIES AND IS SOLELY FOR THE BENEFIT OF THE CITY AND CONSULTANT.
- C. As used in this paragraph: (1) “City” includes the City’s officers, employees, agents, and representatives; (2) “Consultant” includes employees, agents, representatives sub-consultants; and (3) “Claims” include, but is not limited to, any and all losses, claims, causes of action, demands, expenses, attorney’s fees and litigation expenses, suits, judgments, or damage arising from injury to persons or property.
- D. Consultant shall ensure that each sub-consultant shall agree to defend and indemnify the City to the extent and on the same terms and conditions as the Consultant pursuant to this paragraph.

8. **Insurance.**

- A. Consultant shall comply with the following conditions and procure and keep in force at all times during the term of this Agreement, at Consultant’s expense, the following policies of insurance with companies authorized to do business in the State of Washington. Consultant’s insurance shall be rated by A. M. Best Company at least “A” or better with a numerical rating of no less than seven (7) and otherwise acceptable to the City.

1. Workers' Compensation Insurance as required by Washington law and Employer's Liability Insurance with limits not less than \$1,000,000 per occurrence. If the City authorizes sublet work, Consultant shall require each sub-consultant to provide Workers' Compensation Insurance for its employees, unless Consultant covers such employees.
2. Commercial General Liability Insurance on an occurrence basis in an amount not less than \$1,000,000 per occurrence and at least \$2,000,000 in the annual aggregate, including but not limited to: premises/operations (including off-site operations), blanket contractual liability and broad form property damage.
3. Business Automobile Liability Insurance in an amount not less than \$1,000,000 per occurrence, extending to any automobile used by Consultant in the course of the Work. A statement by Consultant and approved by the City Administrator, certifying that no vehicle will be used in accomplishing this Agreement, may be substituted for this insurance requirement.
4. Professional Errors and Omissions Insurance in an amount not less than \$1,000,000 per occurrence and \$1,000,000 in the annual aggregate. Coverage may be written on a claims made basis; provided that the retroactive date on the policy or any renewal policy shall be the effective date of this Agreement or prior, and that the extended reporting or discovery period shall not be less than 36 months following expiration of the policy. The City may waive the requirement for Professional Errors and Omissions Insurance whenever the Work does not warrant such coverage or the coverage is not available.
5. Each policy shall contain a provision that the policy shall not be canceled or materially changed without thirty (30) days' prior written notice to the City.

Upon written request to the City, the insurer will furnish, before or during performance of any Work, a copy of any policy cited above, certified to be a true and complete copy of the original.

- B. Before Consultant performs any Work, Consultant shall provide the City with a Certificate of Insurance acceptable to the City Attorney evidencing the above-required insurance and naming the City of Snoqualmie, its officers, employees and agents as Additional Insured on the Commercial General Liability Insurance policy and the Business Automobile Liability Insurance policy with respect to the operations performed and services provided under this Agreement and that such insurance shall apply as primary insurance on behalf of such Additional Insured. Receipt by the City of any certificate showing less coverage than required is not a waiver of the Consultant's obligations to fulfill the requirements.
- C. Consultant shall comply with the provisions of Title 51 of the Revised Code of Washington before commencing the performance of the Work. Consultant shall provide the City with evidence of Workers' Compensation Insurance (or evidence of qualified self-insurance) before any Work is commenced.
- D. In case of the breach of any provision of this section, the City may provide and maintain at the expense of Consultant insurance in the name of the Consultant and deduct the cost of providing and maintaining such insurance from any sums due to Consultant under this Agreement, or the City may demand Consultant to promptly reimburse the City for such cost.

9. **Independent Contractor.** Consultant is an independent Contractor responsible for complying with all obligations of an employer imposed under federal or state law. Personnel employed by Consultant shall not acquire any rights or status regarding the City.
10. **Employment.** Consultant warrants that it did not employ or retain any company or person, other than a bona fide employee working solely for the Consultant, to solicit or secure this Agreement or pay or agree to pay any such company or person any consideration, contingent upon or resulting from the award or making of this Agreement. For breach or violation of this warranty, the City shall have the right either to terminate this Agreement without liability or to deduct from the Agreement price or consideration or to otherwise recover, the full amount of such consideration.
11. **Audits and Inspections.** Consultant shall make available to the City during normal business hours and as the City deems necessary for audit and copying all of Consultant's records and documents with respect to all matters covered by this Agreement.
12. **City of Snoqualmie Business License.** Consultant shall obtain a City of Snoqualmie business license before performing any Work.
13. **Compliance with Federal, State and Local Laws.** Consultant shall comply with and obey all federal, state and local laws, regulations, and ordinances applicable to the operation of its business and to its performance of the Work.
14. **Waiver.** Any waiver by Consultant or the City of the breach of any provision of this Agreement by the other party will not operate, or be construed, as a waiver of any subsequent breach by either party or prevent either party from thereafter enforcing any such provisions.
15. **Complete Agreement.** This Agreement contains the complete and integrated understanding and agreement between the parties and supersedes any understanding, agreement or negotiation whether oral or written not set forth herein.
16. **Modification of Agreement.** This Agreement may be modified by a Change Order as provided in Paragraph 1, or by a writing that is signed by authorized representatives of the City and Consultant.
17. **Severability.** If any part of this Agreement is found to be in conflict with applicable laws, such part shall be inoperative, null and void, insofar as it is in conflict with said laws, the remainder of the Agreement shall remain in full force and effect.
18. **Notices.**
 - A. Notices to the City of Snoqualmie shall be sent to the following address

City of Snoqualmie
Attn: Mona Davis, Community Development Director
38624 SE River Street
P.O. Box 987
Snoqualmie, WA 98065

B. Notices to the Consultant shall be sent to the following address:

BERK Consulting
 Attn: Lisa Grueter, Principal
 Address: 2200 Sixth Avenue, Suite 1000
 City: Seattle
 State & Zip: WA 98121

19. **Venue.** Interpretation, construction, and performance of this Agreement shall be governed by the law of the State of Washington, without reference to its choice-of-law rules or doctrines, and venue for any lawsuit arising out of this Agreement shall be exclusively in King County.

IN WITNESS WHEREOF, the City and Consultant have executed this Agreement as of the date first above written.

CITY OF SNOQUALMIE:

CONSULTANT:

By: _____
 James Mayhew, Mayor

By: _____
 Lisa Grueter, Principal

Dated: _____

Dated: _____

Attest:

 Kimberly Agfalvi, City Clerk

Approved as to Form

 Dena Burke, City Attorney

Exhibit A
Scope of Work & Compensation

City of Snoqualmie

Comprehensive Plan Amendments

Submittal: April 15, 2026

April 15, 2026

Attn: Mona Davis, Community and Economic Development Director
City of Snoqualmie
SENT VIA EMAIL

RE: City of Snoqualmie Comprehensive Plan Amendments | PROPOSAL

Dear Mona,

BERK Consulting, Inc. (BERK) is pleased to provide our proposal and qualifications to support the City of Snoqualmie with Comprehensive Plan Amendments, addressing state and regional land use and housing requirements as well as local City planning and zoning implementation issues.

We look forward to discussing this project with you in detail. In the interim, more information about our firm, approach, team, and client satisfaction can be found on our website: www.berkconsulting.com.

Sincerely,



Lisa Grueter, AICP, Principal
BERK Consulting, Inc.

Project Understanding

The City of Snoqualmie adopted a Comprehensive Plan periodic update in 2024 intended to meet state and regional requirements.

The City of Snoqualmie received a conditional certification of its Comprehensive Plan by the Puget Sound Regional Council and was given a deadline of December 31, 2026 to amend the plan to reflect revised housing growth targets and document capacity for allocated housing needs, including emergency housing..

Another regional review has been deferred and must be completed by the King County Affordable Housing Committee (AHC).

In addition, the City has local land use and zoning issues that should be reviewed cumulatively. These issues include but are not limited to:

- Land capacity and zoning for the ability to meet housing targets at all affordability levels.
- Zoning applied to Snoqualmie Ridge including mixed-use and retail uses.
- The mix of future land uses in the UGA and potential pre-annexation zoning, including employment and residential uses and compatibility and service delivery. The City has noted proposals for a battery energy storage system under King County plans and regulations. The City has also been approached by property owners interested in annexation and senior living uses.

Through this review process the City will ensure it can meet its growth targets for housing and jobs and provides for compatible designations.

BERK Consulting Inc. has prepared this scope at the City's request. It addresses an audit of the comprehensive plan and code in relation to state and regional requirements, update of the land use and housing element and implementing zoning map and code, and a planning-level review of land uses and services in the UGA. The scope also includes preparation of a non-project SEPA checklist. BERK will support the City to develop land use and housing elements and implementing regulations that meet state and regional requirements and support the decision-making process with the Planning Commission and City Council.

This scope assumes:

- Existing utility plans and capital facility plans applicable to the city and UGA are adequate and support the land use, housing, and zoning analysis, as well as preparation of a non-project SEPA checklist.
- The City will address its transportation requirements through a separate scope with an on-call transportation consultant. This transportation work will be available to incorporate into the SEPA analysis and will reflect the proposed land use and zoning adjustments.

Project Approach

Scope of Work

0. Project Kick-off and Management

The BERK team will conduct a project kick-off meeting with city staff and key members of the consultant team. At this meeting, we will clarify key project related questions and data needs and develop a communication plan. We will also establish the project schedule with the City with the goal of completing it by December 2026. BERK will meet regularly with City staff to coordinate throughout the plan update process.

Deliverables:

- Kick-off meeting
- Project schedule

1. Audit Adopted Comprehensive Plan

BERK will conduct a review of the adopted Comprehensive Plan and related documents and provide an outline of the updates to be made in alignment with State law and regional planning, with a focus on housing and land use elements, including PSRC and King County AHC requirements.

Deliverable:

- Housing and Land Use Element Amendment Work Plan

2. Conduct Land Capacity Analysis

BERK will review the current plan capacity analysis and the King County Urban Growth Capacity Report results for the city and UGA and update the Land Capacity Analysis to align with the assigned growth targets. BERK will prepare a draft and revised capacity analysis that will:

- Update land capacity analysis to reflect assigned growth targets and address growth that has occurred since the target were assigned (2019-present) and the remaining target.
- Compare capacity by income level served to housing allocation.
- Identify whether there are zoning strategies within current city boundaries that can fill the gap, if there is a deficit. If not, consider annexation options.
- Update land capacity analysis with proposed zoning/annexation changes to show there would be enough capacity to accommodate all allocated needs.

Deliverables:

- Draft Land Capacity Analysis
- Revised Land Capacity Analysis

3. Audit Land Use Code

BERK will audit development regulations for consistency with current State law and local policy as required by the GMA periodic update checklist. These will likely include middle housing, ADUs, co-living, permanent supportive housing, and emergency housing. We will also review mixed-use zoning in Snoqualmie Ridge to address city needs and results of the land capacity analysis.

Deliverables:

- Draft Audit
- Revised Audit

4. Update Land Use Element

BERK will propose updates to Snoqualmie's future land use map to reflect land use changes needed to comply with GMA and housing targets and identified challenges in mixed-use zones (see zoning under Task 7). This will include updates of relevant data and descriptions of land uses needed to comply with housing and employment targets.

Deliverables:

- Preliminary and Draft Future Land Use Map
- Preliminary Draft Land Use Element
- Public Draft Land Use Element
- Final Land Use Element for Ordinance adoption

5. Update Housing Element

BERK will propose updates to the content and goals and policies of the element, reflecting a compliant land capacity evaluation and target analysis. We will review existing Comprehensive Plan goals and policies to identify policies that may have led to racially disparate impacts in the past and propose new or updated policies to address them based on Commerce guidelines. See tasks 7 and 8 regarding reducing barriers to developing needed housing. We will support the City's efforts in submitting the Housing Element to King County AHC and address comments received from ACH review.

Deliverables:

- Preliminary Housing Element
- Public Draft Housing Element
- Final Housing Element for Ordinance adoption
- Technical Appendix demonstrating all State, PSRC, and County (ACH) requirements are met

6. Support Plan Adoption Process

BERK will support 6-8 meetings (half in person and half by video) with the Planning Commission and/or City Council to explain requirements, discuss options for compliance, and answer questions about proposed Comprehensive Plan and Zoning changes.

Deliverables:

- 6-8 meetings (half in person and half by video)
- Preparation of presentation slides

7. Support for Zoning Change Implementation

BERK will prepare an issues and options paper identifying changes to the mixed-use zoning regulations and prepare proposed draft code. We will update the zoning map to reflect the built environment in the Mixed Use (MU) zone that encompasses all of Snoqualmie Ridge. We will conduct targeted engagement with City interdepartmental staff. BERK will host one focus group of advisory body members and developers to review the code and feasibility and ability to meet City objectives. Proposed changes to the zoning code identified in Task 8 can be combined with this task's code update process.

Deliverables:

- Preliminary and Draft Zoning Map
- Preliminary and Draft Issues and Options Paper and Code Amendments
- Draft Report and Code with Proposed Map for Hearing

8. Support for Adequate Provisions Implementation

BERK will prepare proposed code changes to implement adequate provisions necessary to address barriers to meeting housing targets at all income levels. Our proposal assumes that the City has completed an Adequate Provisions Checklist. We will review the City's existing adequate provisions checklists and identify approaches to address barriers to developing the housing types from Task 5. This may include potential changes to development regulations, such as increased height, density, setbacks, and lot coverage. We will also identify barriers related to permit processes, housing programs, tax and/or zoning incentive programs, etc.

Deliverables:

- Draft Code for implementing Adequate Provisions
- Listing of other Adequate Provisions unrelated to development regulations

9. Potential UGA and Annexation Review

At a planning level, BERK will review the characteristics of land in the UGA including current land use, critical areas, transportation modes, and utility infrastructure. BERK will evaluate the King County UGA designations and zoning in comparison to the City's UGA designations and best-match zoning. At a conceptual level, BERK will review proposed alternative land uses and compatibility, implications for city

services, potential approaches to requests to modify the King County Comprehensive Plan Future Land Use Map, and options for pre-annexation planning and zoning as well as potential annexation methods.

Deliverables:

- Draft Memo with Evaluation and Recommendations

10. Support SEPA process

BERK will support the City to prepare necessary SEPA analysis and documentation for adoption of the updated plan. This scope of work anticipates preparing a SEPA Checklist or addendum and a Determination of Non-Significance (DNS). This scope also assumes that transportation analysis will be prepared by other firms and available for the SEPA review, and that utility plans and the City's capital facility plan suffice to support the SEPA process.

Deliverables:

- Preliminary Checklist
- Checklist for City Issuance
- Review of City DNS Form

Optional Task: Additional Land Capacity Analysis for Employment

BERK could adapt the land capacity analysis to also address employment targets if there are proposed changes in the type and mix of employment uses in the city or UGA.

Cost Estimate

The proposed budget below is based on this scope of services and our understanding of the City's needs. The optional task 11 is not included in the total estimated budget below. Other technical or policy staff may assist BERK key staff to fulfill the scope, but the overall level of effort and budget would not change.

BERK Consulting							
	Lisa Grueter Project Director	Ferdouse Oneza Project Manager	Ben Han Code Development	Michelle Ellsworth Plan & Code Development	Kevin Ramsey Housing Element	GIS/Spatial Evaluation	Total Hours and Estimated Cost by Task
2026 Hourly Rate	\$275	\$220	\$200	\$165	\$250	\$155	
Task 0: Project Management							
Subtotal	14	30	2	2	14	2	64 \$14,990
Task 1: Audit Adopted Comprehensive Plan							
Subtotal	2	8	0	12	6	0	28 \$5,790
Task 2: Land Capacity Analysis							
Subtotal	4	2	0	16	12	32	66 \$12,140
Task 3: Audit Land Use Code for Compliance with New GMA Requirements							
Subtotal	2	10	8	12	0	0	32 \$6,330
Task 4: Update Land Use Element							
Subtotal	8	20	0	20	2	24	74 \$14,120
Task 5: Update Housing Element							
Subtotal	8	14	24	50	42	32	170 \$33,790
Task 6: Support for Comprehensive Plan Adoption Process							
Subtotal	16	40	8	8	16	0	88 \$20,120
Task 7: Support for Zoning Change Implementation							
Subtotal	4	44	40	64	0	8	160 \$30,580
Task 8: Support for Adequate Provision Implementation							
Subtotal	2	4	0	14	4	0	24 \$4,740
Task 9: Potential UGA and Annexation Review							
Subtotal	24	8	0	16	4	24	76 \$15,720
Task 10: Support SEPA Process							
Subtotal	16	4	0	24	0	8	52 \$10,480
Total Estimated Hours	100	184	82	238	100	130	834
Cost (Hours*Rate)	\$27,500	\$40,480	\$16,400	\$39,270	\$25,000	\$20,150	\$168,800
Subtotal Consultant Cost	\$168,800						
Project Expenses	\$1,688						
Estimated Project Total	\$170,488						
Optional Task: Employment Land Capacity Analysis							
Subtotal	2	0	0	4	4	16	26 \$4,690

Firm Qualifications

BERK is an interdisciplinary consultancy integrating strategy, planning, and policy development; financial and economic analysis; and facilitation, design, and communications. Founded in 1988, our passion is working in the public interest, helping public and nonprofit agencies address complex challenges and position themselves for success.

Our Mission is: ***Helping Communities and Organizations Create Their Best Futures.***

Our Work

- We focus our work in Washington to impact the communities in which we live and build a deep and nuanced understanding of local dynamics.
- We pursue projects that dedicate time and resources to lead with equity and foster belonging.
- We love a challenge and seek out work that requires deep dives and calculated risks.
- We seek to challenge the status quo and address systemic barriers to equitable outcomes.

Our Values

Four values in particular guide how we interact with our clients and our partners, and how we work as a team:

- **Agility:** We creatively adapt to changing contexts and priorities in our work and world.
- **Collaboration:** We understand that together we know a lot.
- **Curiosity:** We listen to understand, challenge assumptions, and try new approaches.
- **Equity:** We commit to advancing a more just and resilient present and future through our work.

Our Clients

We have worked statewide for over three decades, and in that time have established relationships in the public, private, academic, and nonprofit sectors. Our projects frequently involve direct support to and collaboration with Commissions, Boards, City Councils, and leadership teams. We understand the information needs, operating environments, and opportunities and constraints of those we work with. Our approach is flexible and designed to fit with what works organizationally for our clients.

Key Staff Experience



Lisa Grueter, AICP, (Project Director, UGA Planning Lead) is a Principal at BERK and leads the firm's Land Use Planning Practice. She has more than thirty years of experience in policy planning for the public and private sectors. Her expertise includes comprehensive and subarea planning under the State's Growth Management

Act, customized programmatic and planned action environmental documentation under the State Environmental Policy Act, shoreline master programs under the Shoreline Management Act, and the integration of these laws into cohesive, implementable planning policies. She led Comprehensive Plan Periodic Updates for the cities of Burien and Spokane. She has provided on-call planning services for Covington, Sumner, Pierce County and Snohomish County. Lisa has developed climate vulnerability assessments and climate policies for Bothell, Burien, Covington, Redmond, Spokane, Vancouver as well as Pierce, Snohomish, and Columbia counties. Lisa has led three dozen planned action and programmatic EISs across the state and as part of Comprehensive Plans for Burien, Covington, Fife, Lakewood, Redmond, Shoreline, Sumner, Thurston County, and others. Lisa has developed UGA and annexation strategies for Battle Ground and Spokane.

Lisa received a B.A. in Social Ecology from the University of California, Irvine and a Master of City Planning from the University of California, Berkeley.



Ferdouse Oneza, AICP, (Project Manager, Land Use Element and Zoning Code Lead)

brings extensive experience in local government planning, policy and regulations development and implementation, and public engagement. She has more than 25 years of experience in public and private sector planning and project management.

Oneza led comprehensive plan periodic updates for Thurston County and the City of Yakima and is providing support to other jurisdictions with 2027 deadlines. She has experience leading code updates and supporting urban design projects.

In addition to managing her own consultancy and serving as CEO for a local non-profit organization, Oneza was the Planning Manager for the City of Kennewick. With a background and formal education in architecture, she worked as an urban planner at LMN Architects before moving to land use planning in the public sector. She has a Master of City Planning from the Georgia Institute of Technology and an M. Arch. from Bangladesh University of Engineering and Technology.

BERK Experience – Comprehensive Plan Periodic Updates

Cities

- Bothell*
- Burien*
- Covington*
- Gig Harbor
- Lakewood*
- Maple Valley
- Redmond*
- Spokane*
- Sumner*
- West Richland*
- Yakima*

Counties

- Jefferson County
- Pierce County*
- Snohomish County*
- Thurston County*

Additional Experience

- Duvall Housing Element Evaluation and Amendments
- King County Urban Growth Capacity Report

**includes all elements including climate planning*



Kevin Ramsey, PhD, (Housing Element Lead) is a Principal at BERK and housing policy specialist with a background in demographics, land use, and geospatial analysis. He works with state and local governments to assess housing affordability challenges and develop strategies that align with local needs and conditions. He has led and directed housing studies for communities across Washington, including housing element updates for Bothell, Covington, Thurston County, and the City of Yakima. He has also worked with the Department of Commerce to develop new guidance and tools for updating housing elements in accordance with recent changes to GMA.

In 2025, Kevin supported the City of Duvall with a review of their recently adopted comprehensive plan and updates to their zoning and land capacity analysis to comply with new GMA requirements.

Prior to joining BERK, Kevin worked for the U.S EPA's [Smart Growth Program](#) where he developed geospatial data and tools to support local planning and policy making. Examples include the [Smart Location Calculator](#), [Location Affordability Portal](#), and [Healthy Communities Assessment Tool](#). Kevin has published research in peer reviewed journals and earned a PhD in Geography from the University of Washington.



Ben Han (Senior Planner, Code Development + Planning Support) has more than 10 years of experience in neighborhood planning, transportation planning, and creative community engagement strategies. He has a passion for collaborating with diverse communities to create policy and plans that reflect their voices and include actionable items to promote equitable social and economic opportunities. Ben has worked on comprehensive plan updates for communities throughout the region, including Bothell and Battle Ground. He has led middle housing code updates in Lakewood and Maple Valley. Ben incorporates thoughtful engagement into everything he does to ensure the final plans are supported by the community.

Prior to joining BERK, Ben worked at various transit agencies within the Puget Sound Region, the private sector, and government agencies. Ben has a Master of City Planning from the University of California, Berkeley and a Bachelor of Arts in Community Environment and Planning from the University of Washington.



Michelle Ellsworth (Land Use and Housing Planning + Code Support) is an Associate Planner with expertise in community engagement, land use planning, and real estate analysis. She is a collaborative, detail-oriented team member with skills in project management, communications, and data analysis. She is passionate about co-developing inclusive and resilient recommendations to complex issues within urban planning.

Michelle has worked on periodic updates for the cities of Covington, Gig Harbor, and Wenatchee as well as Jefferson and Snohomish counties. She is currently leading a Transit-Oriented Development Planned Action EIS for the City of Shoreline and working on a housing affordability study for King County.

Michelle has a Master of Urban Planning with a Graduate Certificate in Housing Studies, a Bachelor of Arts in Business Administration, and a Certificate in Project Management from the University of

Washington. She also completed an urban planning study abroad program with the University of Groningen in The Netherlands.

Council Agenda Bill

AB Number

AB26-011

Agenda Bill Information

Title*

King County Emergency Medical Services BLS Contract

Action*

Motion

Council Agenda Section

Committee Report

Council Meeting Date*

04/27/2026

Staff Member

Michael Bailey

Department*

Fire

Committee

Public Safety

Committee Date

04/20/2026

Exhibits

Packet Attachments - if any

Drag and drop up to 10 files here to upload or Choose files

Files (1 uploaded)

✓

[x1 2026 -2031 KCEMS Contract for service .pdf](#)

2.11MB

[Remove](#)

Click [here](#) to review attachments.

Summary

Introduction*

Brief summary.

On November 4th, 2025, King County voters approved Proposition No. 1 to replace the Medic One Emergency Medical Services Levy. As part of the levy, the City of Snoqualmie is eligible to receive funding to support basic life support services. To receive the funds, the City needs to re-authorize a contract for services for another five years.

Proposed Motion

Move to approve and authorize the Mayor to sign KC BLS Contract 26-2031

Background/Overview*

What was done (legislative history, previous actions, ability to hyperlink)

Style

B

I

U

Open Sans

18

A

Since its inception in 1979, the Medic One/EMS system serving King County has been primarily funded through a countywide, voter-approved EMS levy. Mandated by state law to be exclusively used to support emergency medical services, the levy provides reliable and secure funding for the highly acclaimed EMS system. The EMS levy historically has been taken to the voters every six years, with the most recent levy of \$.25 per \$1,000 Assessed Value being passed by voters in November of 2025 for the years 2026-2031. As part of the approved levy, King County EMS provides funding to each fire department or EMS entity to support initiatives, personnel, equipment, and training. In 2025, the Snoqualmie Fire Department received \$206,449 in reimbursable funding. These funds were used to support personnel costs, case run reviews, the mobile integrated health program through Redmond Fire, and funding for two new defibrillators. In 2026, the department is set to receive up to \$300,508 in reimbursable funds.

Analysis*

By signing the contract, the City will have access to the funds that are allocated to the fire department for providing EMS services. The funding is used to support department programs, personnel, and equipment. The revenue from the funds has already been counted in the current budget cycle. The reporting requirements to receive the funds are activities the department is already tracking and adhering to and requires no additional work or personnel hours expended by the department. The department currently meets and will abide by the scope of work items as outlined by Exhibit A of the agreement.

The alternative to signing the contract is the department will not receive the logistical support and resources provided by King County EMS. In addition, a shortfall will be realized in expected revenue for the city in the current budget cycle.

Budgetary Status*

This action will bring in additional revenue.

Budget Summary

The 2026-2031 King County EMS BLS levy allocates \$300,508 for 2026, which is 55% higher than the 2026 amount estimated in the Amended 2025-2026 Biennial Budget. Accordingly, the City expects to receive more revenue from the King County EMS BLS levy than in previous years. The precise increase will depend on the amount of reimbursable expenditures incurred during the remainder of the 2025-2026 biennium, with \$219,343 being the minimum amount expected and \$300,508 being the maximum.

Fiscal Impact

Amount of Expenditure	Amount Budgeted	Appropriation Requested
\$	\$	\$

Fiscal Impact

Screenshot below is an image of the budget summary table.

Style **B** *I* U Open Sans 18 **A** [List Icons] [Link Icon] [Image Icon]

Comments:

Submit

**COMMUNITY SERVICES
 AGREEMENT –
 OTHER GOVERNMENT**
PHSKC Agreement #

14808 EMS

This Agreement is between King County and the Recipient identified below. The County department overseeing the work to be performed in this Agreement is the Department of Public Health (PHSKC).

RECIPIENT NAME City of Snoqualmie	RECIPIENT FEDERAL TAX ID # 91-6001504
RECIPIENT ADDRESS 37600 SE Snoqualmie Pkwy., Snoqualmie, WA 98065	RECIPIENT CONTACT & EMAIL ADDRESS Mike Bailey; mbailey@snoqualmiewa.gov

PHSKC DIVISION EMS	PROJECT TITLE Basic Life Support Services
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AGREEMENT START DATE January 01, 2026	AGREEMENT END DATE December 31, 2031	AGREEMENT MAXIMUM AMOUNT \$300,508.00
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FUNDING DETAILS			
<u>Funding Source</u> EMS Levy	<u>PHSKC Contract #</u>	<u>Amount</u> \$300,508.00	<u>Effective Dates</u> Jan 01 2026 TO Dec 31 2031

FUNDING SUMMARY FEDERAL:	COUNTY: \$300,508.00	STATE:	OTHER:
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IS THE RECIPIENT A SUBRECIPIENT FOR PURPOSES OF THIS AGREEMENT? No
EXHIBITS. The following Exhibits are attached and are incorporated into this Agreement by reference:

Exhibit A – BLS Scope of Work
 Exhibit B1 – Basic BLS Allocation invoice
 Exhibit B2 – BLS Core Services invoice
 Exhibit B3.1 – MIH Agency Invoice
 Exhibit B3.2 – MIH Supporting Agency Invoice
 Exhibit B5 – Support of EMS Training Section Invoice
 Exhibit C – MIH Scope of Work

In consideration of payments, covenants, and agreements hereinafter mentioned, to be made and performed by the parties hereto, the parties mutually agree that the Recipient shall provide services and comply with the requirements set forth in this Agreement. The parties signing below represent that they have read and understand this Agreement, and have the authority to execute this Agreement. Furthermore, in addition to agreeing to the terms and conditions provided herein, by signing this Agreement, the Recipient certifies that it has read and understands the Agreement requirements on the PHSKC website (<https://kingcounty.gov/en/dept/dph/about-king-county/about-public-health/working-with-public-health/contracts>), and agrees to comply with all of the Agreement terms and conditions detailed on that site, including EEO/Nondiscrimination, HIPAA, Insurance, and Credentialing, as applicable.

RECIPIENT SIGNATURE	PRINTED NAME AND TITLE	DATE SIGNED
PHSKC SIGNATURE	PRINTED NAME AND TITLE	DATE SIGNED

KING COUNTY TERMS AND CONDITIONS

1. Agreement Term and Termination

- A. This Agreement shall commence on the Agreement Start Date and shall terminate on the Agreement End Date as specified on page 1 of this Agreement, unless extended or terminated earlier, pursuant to the terms and conditions of the Agreement.
- B. This Agreement may be terminated by the County without cause, in whole or in part, prior to the Agreement End Date, by providing the other party thirty (30) days advance written notice of the termination. The Agreement may be suspended by the County without cause, in whole or in part, prior to the date specified in Subsection 1.A. above, by providing the Recipient thirty (30) days advance written notice of the suspension.
- C. The County may terminate or suspend this Agreement, in whole or in part, upon seven (7) days advance written notice in the event: (1) the Recipient materially breaches any duty, obligation, or service required pursuant to this Agreement, or (2) the duties, obligations, or services required herein become impossible, illegal, or not feasible. If the Agreement is terminated by the County pursuant to this Subsection 1.C. (1), the Recipient shall be liable for damages, including any additional costs of procurement of similar services from another source.

If the termination results from acts or omissions of the Recipient, including but not limited to misappropriation, nonperformance of required services, or fiscal mismanagement, the Recipient shall return to the County immediately any funds, misappropriated or unexpended, which have been paid to the Recipient by the County.

- D. If County or other expected or actual funding is withdrawn, reduced, or limited in any way prior to the termination date set forth above in Subsection 1.A., the County may, upon written notification to the Recipient, terminate or suspend this Agreement in whole or in part.

If the Agreement is terminated or suspended as provided in this Section: (1) the County will be liable only for payment in accordance with the terms of this Agreement for services rendered prior to the effective date of termination or suspension; and (2) in the case of termination the Recipient shall be released from any obligation to provide such further services pursuant to the Agreement ; and (3) in the case of suspension the Recipient shall be released from any obligation to provide services during the period of suspension and until such time as the County provides written authorization to resume services..

Funding or obligation under this Agreement beyond the current appropriation year is conditional upon appropriation by the County Council of sufficient funds to support the activities described in the Agreement. Should such appropriation not be approved, this Agreement will terminate at the close of the current appropriation year.

- E. County funds must supplement, not replace (supplant) non-county funds. Recipient must ensure that County funds do not supplant funds that have been budgeted for the same purpose through non-County sources. Recipient may be required to demonstrate and document that a reduction in non-County resources occurred for reasons other than the receipt of expected receipt of County funds.
- F. Nothing herein shall limit, waive, or extinguish any right or remedy provided by this Agreement or law that either party may have in the event that the obligations, terms, and conditions set forth in this Agreement are breached by the other party.

2. Compensation and Method of Payment

- A. The total Agreement compensation shall be determined annually by King County. The amount allocated for the first year shall be: **\$ 219,343 (BLS)**, **\$ 7,662 (Core)**, **\$53,503 (MIH)**, and **\$20,000 (EMT)**. Subsequent allocations shall be determined by the County consistent with the following allocation method in the form of a letter signed by the Public Health Director or designee.

1. **BLS Basic Allocation:** As identified in the EMS 2026-2031 Medic One/EMS Strategic Plan, each BLS recipient's annual BLS Basic allocation is determined by adding the proportion of the total increase, 60% based on call volumes, and 40% based on assessed valuation to the previous year's allocation.
2. **BLS Core Services:** Recipients may submit a BLS Core Services Program request to the EMS Division to help cover unanticipated costs that cannot be accommodated within an agency's current budget. Each BLS recipient's annual Core Services Program allocation is determined by adding the proportion of the total increase, 60% based on call volume and 40% based on assessed valuation, to the previous year's allocation.
3. **Mobile Integrated Healthcare (MIH):** BLS Recipients will receive funding for participation in Mobile Integrated Healthcare efforts as identified by the EMS Division and regional partners and defined in Exhibit C-MIH Scope of Work. Each BLS recipient's annual MIH funding allocation is determined by adding the proportion of the total increase, 60% based on call volume and 40% based on assessed valuation to the previous year's allocation.
4. Additional compensation may be awarded by the County in its sole discretion as follows:
 - a) **Regionalization of Initial EMT Training:** To support an expanded set of training forums as defined in Exhibit D.
5. **Support of Regional Programs:** Additional compensation may be awarded by the County in its sole discretion as follows:
 - a) **Training and Education:** Based on written agreement and direction by the responsible EMS Division Training and Education Supervisor, recipients may support and be reimbursed for supporting regional training and education programs.
 - b) **Other Regional Services programs:** Based on written agreement and direction by the responsible EMS Division Supervisor, recipients may support and be reimbursed for supporting regional services programs.

B. The County shall reimburse the Recipient for satisfactory completion of the services and requirements specified in this Agreement, payable in the following manner:

1. **BLS Basic Allocation:** Upon receipt and approval by the County of a signed invoice in substantially the form of the attached Invoice Exhibit B1. The Recipient may bill up to the full amount of the annual allocation at any time during the specified contract year if it can certify and document that its total expenditures have equaled or exceeded the full amount of the annual contract.
2. **BLS Core Services:** Upon receipt and approval by the County of a signed invoice as set forth in Exhibit B2.
3. **Mobile Integrated Healthcare (MIH):** Upon receipt and approval by the County of a signed invoice as set forth in Exhibit B3.1 and B3.2.
4. **Regionalization of Initial EMT Training:** Upon receipt and approval by the County of a signed invoice as set forth in Exhibit B4.
5. **Support of Regional Programs.** Reimbursement of costs supporting EMS Regional Programs, specifically related to training and education, will be based on written agreement and direction by the responsible EMS Division program manager, using signed invoice as set forth in Exhibit B5.

C. The Recipient shall submit an invoice and all accompanying reports as specified in the attached exhibits or agreed upon alternatives not more than 60 working days after the close of each indicated

reporting period. The County shall make payment to the Recipient not more than 30 days after a complete and accurate invoice is received.

- D. The Recipient shall submit its final invoice and all outstanding reports within 90 days of the date this Agreement terminates. If the Recipient's final invoice and reports are not submitted by the day specified in this subsection, the County will be relieved of all liability for payment to the Recipient of the amounts set forth in said invoice or any subsequent invoice.
- E. When a budget is attached hereto as an exhibit, the Recipient shall apply the funds received from the County under this Agreement in accordance with said budget. The Agreement may contain separate budgets for separate program components and allocations. The Recipient shall request prior approval from the County for an amendment to this Agreement when the cumulative amount of transfers among the budget categories is expected to exceed 10% of the Agreement allocation amount in any Agreement budget. Supporting documents necessary to explain fully the nature and purpose of the amendment must accompany each request for an amendment. Cumulative transfers between budget categories of 10% or less need not be incorporated by written amendment; however, the County must be informed immediately in writing of each such change.
- F. Should, in the sole discretion of the County, the Recipient not timely expend funds allocated under this Agreement, the County may recapture and reprogram any such under-expenditures unilaterally and without the need for further amendment of this Agreement. The County may unilaterally make changes to the funding source without the need for an amendment. The Recipient shall be notified in writing of any changes in the fund source or the recapturing or reprogramming of under expenditures.
- G. If travel costs are contained in the attached budget, reimbursement of Recipient travel, lodging, and meal expenses are limited to the eligible costs based on the following rates and criteria.
 - 1. The mileage rate allowed by King County shall not exceed the current Internal Revenue Service (IRS) rates per mile as allowed for business related travel. The IRS mileage rate shall be paid for the operation, maintenance and depreciation of individually owned vehicles for that time which the vehicle is used during work hours. Parking shall be the actual cost. When rental vehicles are authorized, government rates shall be requested. If the Recipient does not request government rates, the Recipient shall be personally responsible for the difference. Please reference the federal web site for current rates: <http://www.gsa.gov>.
 - 2. Reimbursement for meals shall be limited to the per diem rates established by federal travel requisitions for the host city in the Code of Federal Regulations, 41 CFR § 301, App.A. Please reference <http://www.gsa.gov> for the current host city per diem rates.
 - 3. Accommodation rates shall not exceed the federal lodging limit plus host city taxes. The Recipient shall always request government rates.
 - 4. Air travel shall be by coach class at the lowest possible price available at the time the County requests a particular trip. In general, a trip is associated with a particular work activity of limited duration and only one round-trip ticket, per person, shall be billed per trip. Any air travel occurring as part of a federal grant must be in accordance with the Fly America Act.

3. Internal Control and Accounting System

The Recipient shall establish and maintain a system of accounting and internal controls which complies with applicable generally accepted government accounting standards (GAGAS).

4. Debarment and Suspension Certification

Entities that are debarred, suspended, or proposed for debarment by the U.S. Government are excluded from receiving federal funds and contracting with the County. The Recipient, by signature to this Agreement, certifies that the Recipient is not presently debarred, suspended, or proposed for debarment by any Federal department or agency. The Recipient also agrees that it will not enter into a sub-agreement with a Recipient that is debarred, suspended, or proposed for debarment. The Recipient agrees to notify

King County in the event it, or a sub-awardee, is debarred, suspended, or proposed for debarment by any Federal department or agency.

5. Maintenance of Records/Evaluations and Inspections

- A. The Recipient shall maintain accounts and records, including personnel, property, financial, and programmatic records and other such records as may be deemed necessary by the County to ensure proper accounting for all Agreement funds and compliance with this Agreement.
- B. In accordance with the nondiscrimination and equal employment opportunity requirements set forth in Section 13. below, the Recipient shall maintain the following:
 - 1. Records of employment, employment advertisements, application forms, and other pertinent data, records and information related to employment, applications for employment or the administration or delivery of services or any other benefits under this Agreement; and
 - 2. Records, including written quotes, bids, estimates or proposals submitted to the Recipient by all businesses seeking to participate on this Agreement, and any other information necessary to document the actual use of and payments to sub-awardees and suppliers in this Agreement, including employment records.

The County may visit the site of the work and the Recipient's office to review the foregoing records. The Recipient shall provide every assistance requested by the County during such visits. In all other respects, the Recipient shall make the foregoing records available to the County for inspection and copying upon request. If this Agreement involves federal funds, the Recipient shall comply with all record keeping requirements set forth in any federal rules, regulations or statutes included or referenced in the Agreement documents.

- C. Except as provided in Section 6 of this Agreement, the records listed in A and B above shall be maintained for a period of six (6) years after termination hereof unless permission to destroy them is granted by the Office of the Archivist in accordance with Revised Code of Washington (RCW) Chapter 40.14.
- D. Medical records shall be maintained and preserved by the Recipient in accordance with state and federal medical records statutes, including but not limited to RCW 70.41.190, 70.02.160, and standard medical records practice. If the Recipient ceases operations under this Agreement, the Recipient shall be responsible for the disposition and maintenance of such medical records.
- E. The Recipient agrees to cooperate with the County or its agent in the evaluation of the Recipient's performance under this Agreement and to make available all information reasonably required by any such evaluation process. The results and records of said evaluations shall be maintained and disclosed in accordance with RCW Chapter 42.56.
- F. The Recipient agrees that all information, records, and data collected in connection with this Agreement shall be protected from unauthorized disclosure in accordance with applicable state and federal law.

6. Compliance with the Health Insurance Portability and Accountability Act of 1996 (HIPAA)

The Recipient shall not use protected health information created or shared under this Agreement in any manner that would constitute a violation of HIPAA and any regulations enacted pursuant to its provisions. Recipient shall read and certify compliance with all HIPAA requirements at <https://kingcounty.gov/en/dept/dph/about-king-county/about-public-health/working-with-public-health/contracts>.

7. Audits

- A. If the Recipient is a municipal entity or other government institution or jurisdiction, it shall notify the County in writing within 30 days of when its annual report of examination/audit, conducted by the Washington State Auditor, has been completed.

- B. Additional audit or review requirements which may be imposed on the County will be passed on to the Recipient and the Recipient will be required to comply with any such requirements.

8. Corrective Action

If the County determines that a breach of Agreement has occurred, that is, the Recipient has failed to comply with any terms or conditions of this Agreement or the Recipient has failed to provide in any manner the work or services agreed to herein, and if the County deems said breach to warrant corrective action, the following sequential procedure will apply:

- A. The County will notify the Recipient in writing of the nature of the breach;
- The Recipient shall respond in writing within three (3) working days of its receipt of such notification, which response shall indicate the steps being taken to correct the specified deficiencies. The corrective action plan shall specify the proposed completion date for bringing the Agreement into compliance, which date shall not be more than ten (10) days from the date of the Recipient's response, unless the County, at its sole discretion, specifies in writing an extension in the number of days to complete the corrective actions;
- B. The County will notify the Recipient in writing of the County's determination as to the sufficiency of the Recipient's corrective action plan. The determination of sufficiency of the Recipient's corrective action plan shall be at the sole discretion of the County;
- C. In the event that the Recipient does not respond within the appropriate time with a corrective action plan, or the Recipient's corrective action plan is determined by the County to be insufficient, the County may commence termination or suspension of this Agreement in whole or in part pursuant to Section 1.C.;
- D. In addition, the County may withhold any payment owed the Recipient or prohibit the Recipient from incurring additional obligations of funds until the County is satisfied that corrective action has been taken or completed; and
- E. Nothing herein shall be deemed to affect or waive any rights the parties may have pursuant to Section 1., Subsections B, C, D, and E.

9. Dispute Resolution

The parties shall use their best, good-faith efforts to cooperatively resolve disputes and problems that arise in connection with this Agreement. Both parties will make a good faith effort to continue without delay to carry out their respective responsibilities under this Agreement while attempting to resolve the dispute under this section.

10. Hold Harmless and Indemnification

- A. In providing services under this Agreement, the Recipient is an independent contractor, and neither it nor its officers, agents, employees, or subcontractors are employees of the County for any purpose. The Recipient shall be responsible for all federal and/or state tax, industrial insurance, and Social Security liability that may result from the performance of and compensation for these services and shall make no claim of career service or civil service rights which may accrue to a County employee under state or local law.

The County assumes no responsibility for the payment of any compensation, wages, benefits, or taxes, by, or on behalf of the Recipient, its employees, subcontractors and/or others by reason of this Agreement. The Recipient shall protect, indemnify, and save harmless the County, its officers, agents, and employees from and against any and all claims, costs, and/or losses whatsoever occurring or resulting from (1) the Recipient's failure to pay any such compensation, wages, benefits, or taxes, and/or (2) the supplying to the Recipient of work, services, materials, or supplies by Recipient employees or other suppliers in connection with or support of the performance of this Agreement.

- B. The Recipient further agrees that it is financially responsible for and will repay the County all indicated amounts following an audit exception which occurs due to the negligence, intentional act, and/or failure, for any reason, to comply with the terms of this Agreement by the Recipient, its officers, employees, agents, or subcontractors. This duty to repay the County shall not be diminished or extinguished by the prior termination of the Agreement pursuant to the Term and Termination section.
- C. The Recipient shall defend, indemnify, and hold harmless the County, its officers, employees, and agents from any and all costs, claims, judgments, and/or awards of damages, arising out of, or in any way resulting from, the negligent acts or omissions of the Recipient, its officers, employees, sub-awardees and/or agents in its performance or non-performance of its obligations under this Agreement. In the event the County incurs any judgment, award, and/or cost arising therefrom including attorneys' fees to enforce the provisions of this article, all such fees, expenses, and costs shall be recoverable from the Recipient.
- D. The County shall defend, indemnify, and hold harmless the Recipient, its officers, employees, and agents from any and all costs, claims, judgments, and/or awards of damages, arising out of, or in any way resulting from, the negligent acts or omissions of the County, its officers, employees, or agents in its performance or non-performance of its obligations under this Agreement. In the event the Recipient incurs any judgment, award, and/or cost arising therefrom including attorneys' fees to enforce the provisions of this article, all such fees, expenses, and costs shall be recoverable from the County.
- E. Claims shall include, but not be limited to, assertions that use or transfer of software, book, document, report, film, tape, or sound reproduction or material of any kind, delivered hereunder, constitutes an infringement of any copyright, patent, trademark, trade name, and/or otherwise results in unfair trade practice.
- F. Nothing contained within this provision shall affect and/or alter the application of any other provision contained within this Agreement.
- G. The indemnification, protection, defense and save harmless obligations contained herein shall survive the expiration, abandonment or termination of this Agreement.

11. Insurance Requirements

The Recipient, unless expressly waived in Appendix 1, shall procure and maintain for the term of this Agreement, insurance covering King County as an additional insured, against claims for injuries to persons or damages to property which may arise from, or in connection with, the performance of work hereunder by the Recipient, its agents, representatives, employees, and/or sub-awardees. The costs of such insurance shall be paid by the Recipient or sub-awardee. The Recipient may furnish separate certificates of insurance and policy endorsements for each sub-awardee as evidence of compliance with the insurance requirements of this Agreement. The Recipient is responsible for ensuring compliance with all of the insurance requirements stated herein. Failure by the Recipient, its agents, employees, officers, sub-awardee, providers, and/or provider sub-awardees to comply with the insurance requirements stated herein shall constitute a material breach of this Agreement. Specific coverages required by this contract are contained in Appendix 1.

- A. Municipal or state agency provisions
If the Contractor is a Municipal Corporation or an agency of the State of Washington or any other Public Agency and is self-insured for any of the above insurance requirements, a certification of self-insurance shall be attached and be incorporated by reference and shall constitute compliance with this section.
- B. Deductibles and self-insured retentions
Any deductibles or self-insured retentions shall not apply to the Contractor's liability to the County and shall be the sole responsibility of the Contractor or its Subcontractor.
- C. Other insurance provisions: The insurance coverage(s) required in this Contract are to contain, or be endorsed to contain, the following provisions

1. All Liability Policies (except Employers Liability, Workers Compensation and Professional Liability (Errors and Omissions):
 - a. King County, its officers, officials, employees and agents are to be covered as additional insureds, for full coverage and policy limits, as respects liability arising out of activities performed by or on behalf of the Contractor in connection with this Contract. Additional Insured Endorsement(s) shall be included with the certificate of insurance, "CG 2010 11/85" or its substantive equivalent is required. The County requires these Endorsement(s) to complete the Contract.
 - b. Such coverage shall be primary and non-contributory insurance as respects the County, its officers, officials, employees and agents.
 - c. The Contractor's insurance coverage shall apply separately to each insured against whom a claim is made and/or lawsuit is brought, except with respect to the limits of the insurer's liability.
2. All policies
 - a. Coverage shall not be suspended, voided, canceled, reduced in coverage or in limits until after thirty (30) days prior written notice has been given to the County.
 - b. Each insurance policy shall be written on an "occurrence" basis/form; except that insurance on a "claims made" basis/form may be acceptable with prior County approval.

If coverage is approved and purchased on a "claims made" basis/form, the Contractor warrants continuation of coverage, either through policy renewals or the purchase of an extended discovery period, if such extended coverage is available, for not less than three (3) years from the date of Contract termination and/or conversion from a "claims made" form to an "occurrence" coverage form.

D. Acceptability of Insurers

1. Insurance coverage is to be placed with insurers with an AM Best's rating of no less than A: VIII, or, if not rated with an AM Best's, with minimum surpluses the equivalent of an AM Best's surplus size VIII.
2. Professional Liability, Errors and Omissions insurance coverage may be placed with insurers with an AM Best's rating of B+:VII. Any exception must be approved by the County.
3. If at any time any of the foregoing policies fail to meet minimum requirements, the Contractor shall, upon notice to that effect from the County, promptly obtain a new policy, and shall submit the same to the County, with the appropriate certificates and endorsements, for approval.

E. Verification of coverage

1. The Contractor shall furnish the County certificates of insurance and endorsements required by this Contract. Such certificates and endorsements, and renewals thereof, shall be attached as exhibits to the Contract. The certificates and endorsements for each insurance policy are to be on forms approved by the County prior to the commencement of activities associated with the Contract. In the event of a claim, the County reserves the right to require complete, certified copies of all required insurance policies at any time, which may be redacted of confidential and proprietary information.
2. If the Agency/Contracting Party is a Municipal Corporation or an agency of the State of Washington and is a member of the Washington Cities Insurance Authority (WCIA) or any other self-insurance risk pool, a written acknowledgement/certification of current membership will be attached to the Agreement as Exhibit I and satisfies the insurance requirements specified above.
3. County's receipt or acceptance of Contractor's evidence of insurance without comment or objection, or County's failure to request certified copies of such insurance does not waive, alter, modify or invalidate any of the insurance requirements set forth above or, consequently, constitute County's acceptance of the adequacy of Contractor's insurance or preclude or prevent any action by County against Contractor for breach of the insurance requirements.

F. Insurance for subcontractors

1. If the Contractor subcontracts any portion of this Contract pursuant to Section XIII, the Contractor shall include all subcontractors as insureds under its policies or shall require reasonable and appropriate insurance coverage and insurance limits to cover each of the subcontractors liabilities given the subcontractor's scope of work and the services being provided herein. To the extent reasonably commercially available, insurance maintained by any subcontractor must comply with the specified insurance requirements, including the requirements under "Other insurance provisions".
2. Contractor is obligated to require and verify that each subcontractor maintains the required insurance and ensure that King County is included as additional insured. Upon request by King County, and within five (5) business days, Contractor must provide evidence of each subcontractor's insurance coverage, including endorsements.

G. All coverages and requirements

Nothing contained within these insurance requirements shall be deemed to limit the scope, application and/or limits of the coverage afforded by said policies, which coverage will apply to each insured to the full extent provided by the terms and conditions of the policy(s). Nothing contained within this provision shall affect and/or alter the application of any other provision contained within this Contract.

12. Sub-agreements

- A. "Sub-agreement" shall mean any agreement between the Recipient and a sub-awardee or between sub-awardees that is based on this Agreement, provided that the term "sub-awardee" does not include the purchase of (1) support services not related to the subject matter of this Agreement, or (2) supplies.
- B. The Recipient shall include Sections 2.D., 2.E., 3, 4, 5, 6, 10.A., 10.B., 10.G., 12, 13, 14, 15, 16, 17, 23, 24, 26, and the Funder's Special Terms and Conditions, if attached, in every sub-agreement that relates to the subject matter of this Agreement.
- C. The Recipient agrees to include the following language verbatim in every sub-agreement for services which relate to the subject matter of this Agreement:

"Sub-awardee shall protect, defend, indemnify, and hold harmless King County, its officers, employees and agents from any and all costs, claims, judgments, and/or awards of damages arising out of, or in any way resulting from the negligent act or omissions of sub-awardee, its officers, employees, and/or agents in connection with or in support of this Agreement. Sub-awardee expressly agrees and understands that King County is a third party beneficiary to this Agreement and shall have the right to bring an action against sub-awardee to enforce the provisions of this paragraph."

13. Nondiscrimination and Equal Employment Opportunity

The Recipient shall comply with all requirements found at <https://kingcounty.gov/en/dept/dph/about-king-county/about-public-health/working-with-public-health/contracts>.

14. Conflict of Interest

- A. The Recipient agrees to comply with applicable provisions of K.C.C. 3.04. Failure to comply with such requirements shall be a material breach of this Agreement, and may result in termination of this Agreement pursuant to Section II and subject the Recipient to the remedies stated therein, or otherwise available to the County at law or in equity.
- B. The Recipient agrees, pursuant to KCC 3.04.060, that it will not willfully attempt to secure preferential treatment in its dealings with the County by offering any valuable consideration, thing of value or gift, whether in the form of services, loan, thing or promise, in any form to any county official or employee. The Recipient acknowledges that if it is found to have violated the prohibition found in this paragraph,

its current Agreements with the county will be cancelled and it shall not be able to bid on any county Agreement for a period of two years.

- C. The Recipient acknowledges that for one year after leaving County employment, a former County employee may not have a financial or beneficial interest in an agreement or grant that was planned, authorized, or funded by a County action in which the former County employee participated during County employment. Recipient shall identify at the time of offer current or former County employees involved in the preparation of proposals or the anticipated performance of Work if awarded the Agreement. Failure to identify current or former County employees involved in this transaction may result in the County's denying or terminating this Agreement. After Agreement award, the Recipient is responsible for notifying the County's Project Manager of current or former County employees who may become involved in the Agreement any time during the term of the Agreement.

15. Equipment Purchase, Maintenance, and Ownership

- A. The Recipient agrees that any equipment purchased, in whole or in part, with Contract funds at a cost of \$5,000 per item or more, when the purchase of such equipment is reimbursable as a Contract budget item, shall be treated as a capital asset, including tagging. The Recipient shall be responsible for all such property, including the proper care and maintenance of the equipment.
- B. In the event Recipient no longer provides services under a contract with the County, equipment and the equipment allocation funds/reserves are to be returned to the King County EMS Fund or transferred to a new Recipient, as determined by the County.

16. Proprietary Rights

The parties to this Agreement hereby mutually agree that if any patentable or copyrightable material or article should result from the work described herein, all rights accruing from such material or article shall be the sole property of the party that produces such material or article. If any patentable or copyrightable material or article should result from the work described herein and is jointly produced by both parties, all rights accruing from such material or article shall be owned in accordance with US Patent Law. Each party agrees to and does hereby grant to the other party, irrevocable, nonexclusive, and royalty-free license to use, according to law, any material or article and use any method that may be developed as part of the work under this Agreement.

The foregoing products license shall not apply to existing training materials, consulting aids, checklists, and other materials and documents of the Recipient which are modified for use in the performance of this Agreement.

The foregoing provisions of this section shall not apply to existing training materials, consulting aids, checklists, and other materials and documents of the Recipient that are not modified for use in the performance of this Agreement.

17. Political Activity Prohibited

None of the funds, materials, property, or services provided directly or indirectly under this Agreement shall be used for any partisan political activity or to further the election or defeat of any candidate for public office.

18. King County Recycled Product Procurement Policy

In accordance with King County Code 18.20, the Recipient shall use recycled paper, and both sides of sheets of paper whenever practicable, when submitting proposals, reports, and invoices, if paper copies are required.

19. Future Support

The County makes no commitment to support the services awarded for herein and assumes no obligation for future support of the activity awarded herein except as expressly set forth in this Agreement.

20. Entire Agreement/Waiver of Default

The parties agree that this Agreement is the complete expression of the terms hereto and any oral or written representations or understandings not incorporated herein are excluded. Both parties recognize that time is of the essence in the performance of the provisions of this Agreement. Waiver of any default shall not be deemed to be a waiver of any subsequent default. Waiver or breach of any provision of the Agreement shall not be deemed to be a waiver of any other or subsequent breach and shall not be construed to be a modification of the terms of the Agreement unless stated to be such through written approval by the County, which shall be attached to the original Agreement.

21. Amendments

Either party may request changes to this Agreement. Proposed changes which are mutually agreed upon shall be incorporated by written amendments to this Agreement. Changes to the County's Agreement numbering system or fund source may be made unilaterally by the County and without the need for amendment of this Agreement. The Recipient shall be notified in writing of any changes in the Agreement number or fund source assigned by the County; provided, however, that the total compensation allocated by the County through this Agreement does not change.

22. Notices

Whenever this Agreement provides for notice to be provided by one party to another, such notice shall be in writing and directed to the chief executive office of the Recipient and the project representative of the County department specified on page one of this Agreement. Any time within which a party must take some action shall be computed from the date that the notice is received by said party.

23. Services Provided in Accordance with Law and Rule and Regulation

The Recipient and any sub-awardee agree to abide by the laws of the state of Washington, rules and regulations promulgated thereunder, and regulations of the state and federal governments, as applicable, which control disposition of funds granted under this Agreement, all of which are incorporated herein by reference.

In the event that there is a conflict between any of the language contained in any exhibit or attachment to this Agreement, the language in the Agreement shall have control over the language contained in the exhibit or the attachment, unless the parties affirmatively agree in writing to the contrary.

24. Applicable Law

This Agreement shall be construed and interpreted in accordance with the laws of the State of Washington. The venue for any action hereunder shall be in the Superior Court for King County, Washington.

25. Electronic Processing and Signatures

The parties agree that this Agreement may be processed and signed electronically, which if done so, will be subject to additional terms and conditions found at <https://www.docusign.com/company/terms-of-use>.

The parties acknowledge that they have consulted with their respective attorneys and have had the opportunity to review this Agreement. Therefore, the parties expressly agree that this Agreement shall be given full force and effect according to each and all of its express terms and provisions and the rule of construction that any ambiguities are to be resolved against the drafting party shall not be employed in the interpretation of this Agreement.

The parties executing this Agreement electronically have authority to sign and bind its represented party to this Agreement.

26. No Third Party Beneficiaries

Except for the parties to whom this Agreement is assigned in compliance with the terms of this Agreement, there are no third party beneficiaries to this Agreement, and this Agreement shall not impart any rights enforceable by any person or entity that is not a party hereto.

END OF COUNTY TERMS AND CONDITIONS

APPENDIX 1 – INSURANCE REQUIREMENTS

PHSKC Agreement # 14808 EMS

Unless waived under section A below, the following insurance requirements are hereby incorporated into the referenced Agreement's terms and conditions.

Section A.

The requirement that Contractor maintains insurance coverage as specified for this Agreement is not waived.

Section B. Specific Requirements

General Liability Insurance:

\$3,000,000 per occurrence and \$3,000,000 in the aggregate for bodily injury, personal and advertising injury, and property damage. Coverage shall be at least as broad as that afforded under ISO form number CG 00 01 current edition, or its substantive equivalent. Such insurance shall include coverage for, but not limited to premises liability, ongoing operations, and contractual liability. Limits may be satisfied by a single primary policy or by a combination of separate primary and umbrella or excess liability policies, provided that coverage under the latter shall be at least as broad as that afforded under the primary policy and satisfy all other requirements applicable to liability insurance including but not limited to additional insured status for the County.

Products and Completed Liability Insurance:

The General Liability policy shall include coverage for products and completed operations.

Sexual Abuse and Misconduct Liability Insurance:

1. Reserved.
2. Reserved.

Automobile Liability Insurance:

If a vehicle will be used in the performance of the Scope of Work, the Contractor shall maintain Automobile Liability coverage for \$3,000,000 combined single limit per accident for bodily injury and property damage. Coverage shall be at least as broad as that afforded under ISO form number CA 00 01 covering BUSINESS AUTO COVERAGE, symbol 1 'any auto'; or the appropriate coverage provided by symbols 2, 7, 8, or 9. Limits may be satisfied by a single primary limit or by a combination of separate primary and umbrella or excess liability policies, provided that coverage under the latter shall be at least as broad as that afforded under the primary policy.

Professional Liability Insurance (Errors and Omissions):

1. In the event that services delivered pursuant to this Contract either directly or indirectly involve or require professional services, \$3,000,000 per claim and in the aggregate. 'Professional Services'

for the purpose of this Contract Section, shall mean any services provided by a licensed professional or those services that require professional standards of care.

2. Reserved.

Cyber Liability/Technology Insurance:

1. If Scope of Work involves access to, handling, and/or storage of sensitive data, to include but not limited to payment card information, personally identifiable information (PII), and personal health information (PHI) of 1,000 or more records, Cyber Liability coverage shall be maintained. Coverage shall include loss resulting from data security/privacy breach, or other unauthorized access or related violations including identity fraud and privacy law violations, denial of service attacks, introduction of virus and malicious code, extortion, dissemination or destruction of electronic data, business interruption, privacy law violations, disclosure of non-public, personal or confidential information, identity fraud, loss of income due to system crashes, breach of contract, and acts by rogue employees. Coverage shall include notification and other expenses incurred in remedying a privacy breach as well as costs to investigate and restore data. \$3,000,000 per claim and in the aggregate.

Workers' Compensation Insurance and Employer's Liability ("Stop Gap") Insurance:

1. Workers' Compensation coverage, as required by the Industrial Insurance Act of the State of Washington, as well as any similar coverage required for this Work by applicable Federal or 'Other States' State Law. When statutorily required to have Workers' Compensation coverage, Contractor shall maintain Employers Liability or Stop Gap coverage with a limit no less than \$1,000,000 each occurrence and shall be at least as broad as the protection provided by the Workers' Compensation policy Part 2 (Employers Liability), or, in monopolistic states, including but not limited to Washington, the protection provided by the 'Stop Gap' endorsement to the Commercial General Liability policy.

Public Health—Seattle & King County
Emergency Medical Services (EMS) Division
Exhibit A –Scope of Work

Basic Life Support (BLS) Services

- A. The Recipient shall provide Basic Life Support (BLS) services within their geographic boundaries consistent with the following requirements, and in other geographic areas consistent with any mutual aid agreement.
- B. BLS services shall comply with the requirements adopted by King County pursuant to Chapter [2.35A.030](#) of the King County Code or by the King County Medical Program Director (MPD) pursuant to Chapter [18.73](#) RCW and shall be consistent with the scope of work, EMS Strategic Plan, and EMS Policies.
- C. Service Requirements: The Recipient shall ensure that BLS services provided under this Contract are consistent with the following requirements:
 - I. Personnel: All emergency medical services personnel providing basic life support services supported by King County funds must be certified as Emergency Medical Technicians (EMTs) as defined by RCW [18.73](#). Basic EMT training will be provided in coordination with the EMS Division and the King County MPD, and in accordance with Washington state regulations.
 - II. Continuing Medical Education: EMTs will remain certified as required by WAC [246-976](#). Quarterly continuing education and proficiency standards designed to meet the King County BLS OTEP will be set by the EMS Division and the King County MPD. The Recipient must report ongoing completion of education and skill proficiency updates to the EMS Division.
 - a. The Recipient must maintain training records for a minimum of seven years or in accordance with the records retention requirements of their organization, whichever is greater. WAC [246-976-026](#).
 - b. The EMS Division Training and Education Section may occasionally review agency training records and/or support EMS Division's acquisition of training records as requested by the King County MPD and/or Washington State Department of Health. WAC [246-976-026](#).
 - III. Medical Standards: The Recipient shall adhere to standards of medical care for the triage, treatment and transport of patient as authorized by the King County MPD pursuant to RCW [18.73](#) and

[18.71](#). Standards of medical care are delineated in the EMS Division training curriculum approved by the Washington State Department of Health, “Seattle and King County EMT Patient Care Guidelines.”

- a. Scope of Practice: Evaluation and treatment activities by EMTs from agencies not described in the standards of medical care are deemed outside the scope of practice. Changes or additions to this scope of practice will be issued periodically by the King County MPD and any revisions shall be incorporated into this requirement.
- b. Patient Confidentiality: Information concerning the evaluation and treatment of a patient by BLS personnel in the performance of their duties is to be handled as confidential material, including patient name, medical history, incident location, or any other confidential information. Confidential medical information may not be released unless the patient, or his/her court-appointed representative, completes and signs an Authorization for Release of Information form in accordance with Washington RCW 70.02 and the federal Health Insurance Protection and Portability Act.
- c. Equipment:
 1. The Recipient will maintain an ongoing inventory of four to six-month supply of infectious disease personal protective equipment (PPE).
 2. All vehicles used to deliver emergency medical services must meet vehicle standards as established by the Washington State Department of Health pursuant to RCW [18.73](#), unless waived by the State Department of Health Office of EMS Trauma Prevention Licensing. Medical equipment used by personnel must meet appropriate federal or state standards or county protocols.
- d. Transportation Policy: The Recipient is responsible for developing a policy for the transport of patients from the incident scene to the treatment scene. The decision to transport a patient seen by BLS personnel will be determined by the patient’s medical condition as described in the Basic EMT core curriculum and any mitigating circumstances. The mode of transport will be consistent with the patient’s medical condition and provide humane, efficient and expedient care. Transport destinations should be consistent with the State Trauma System Activation Guidelines.
- e. Record Keeping and Record Submission: An electronic healthcare record (EHR) must be created to document a response to an emergency medical incident, including cancelled calls. An EHR must be completed as accurately and

thoroughly as possible. Completed patient care reports must be submitted to the EMS Division. In the case of cardiac arrest events (or other events, such as research protocols, or as defined by the King County MPD), notification must be provided to the EMS Division within 24 hours and completed records within the specified time (i.e., 2 days of the event in 20206) by the King County MPD. Agencies are responsible for retention of the patient care record per Washington state records retention requirements.

- f. Service Modifications: Review and modifications of BLS requirements may be conducted on a regular basis. BLS services shall be consistent with any modifications to protocols or procedures as defined by the King County Medical Program Director.
- IV. Mutual Aid Agreements: A specific plan for mutual aid with adjacent BLS and ALS agencies shall be established and available for review by the EMS Division by December 31, 2026.
- V. Assignment/Sub-agreements: The recipient will not assign or sub-award any portion of this Agreement or transfer or assign any claim arising pursuant to this Agreement without written mutual agreement between the EMS Division Director and Recipient. The recipient must notify the EMS Division Director in writing of a proposed assignment or sub-award within a reasonable amount of time but at least sixty (60) days prior to the date of any proposed assignment or sub-award. After providing such notice the recipient must provide the EMS Division Director with periodic updates
- VI. Joint EMS Agency Activities: The Recipient may conduct joint non-response related activities, such as trainings or drills, with Advanced Life Support (ALS) providers in the region.
- VII. Quality Improvement Program: The Recipient agrees to actively participate in an ongoing program of Quality Improvement consistent with the regional standards and approach established by the King County MPD, the EMS Division and regional EMS agencies. Elements of the program should include: 1) EMT assessment and oversight, 2) sentinel event and inquiry, 3) BLS patient care record review, and 4) EMT certification and recertification maintenance and oversight. The Recipient must have a written Quality Improvement Plan that specifies the BLS agency's internal quality review activities and should be available for review by the EMS Division by December 31, 2026.
- VIII. Performance Measurement and Review: The Recipient agrees to participate in an ongoing program of regional performance measurement and review. Performance indicators will be reported by the EMS Division on an annual basis and updated as needed.

Standards for each agency will be monitored in the following major areas: total call volume and average unit response time. Mitigation activities will be initiated with agencies if needed.

- IX. Proposed Research and Evaluation Activities: Recipient shall request and receive prior review and written approval from the King County MPD and the EMS Division Director for any proposed clinical research or evaluation activities involving personnel, equipment or data supported directly or indirectly by King County funds. All such clinical research and evaluation must be in compliance with State, County and local regulations and laws.

- X. Emergency Medical Technician (EMT) Training Program: Recipient employees, at the EMS Division's sole discretion, may participate in the EMS Division's EMT Training Program (Program) to include the following elements:
 - a. Participation: The EMS Division will solicit interested career service firefighters from regional agencies to participate in EMS Division hosted Initial EMT Training classes. Agencies provide completed applications for potential candidates to the EMS Division to be reviewed for participation. The EMS Division will confirm candidates' selection with their sponsoring agency.
 - b. Specific Learning Objectives: To provide training and information on basic State and National Requirements for Emergency Medical Technicians and to provide clinical observation of acutely ill patients in an emergency room setting. Students will have the opportunity to observe patients' history and exams, treatments and perform vital signs if applicable.
 - c. Clinical Observation: The Program includes a 10-hour clinical rotation at Harborview Medical Center whereby the Recipient employee's primary duty will be to observe, however they may be called upon to perform the following activities: Take vital signs, blood pressure, pulse, respiratory rates, temperatures and other duties as assigned by clinical staff.
 - d. Ride along: Observe patient care and treatment on a Fire Department Aid car. Main objective is to allow students the opportunity to observe a variety of career EMT skills and techniques including, but not limited to scene assessment, EMT patient interaction, patient exam, medical documentation and hospital staff interaction.
 - e. The Recipient and the EMS Division will instruct their respective staff and employees participating in the Program to maintain confidentiality of patient information as required

by law and by the policies and procedures of the Recipient and the EMS Division.

2026 FINAL Allocations for BLS Agencies

Agency	BLS Allocation	Core Allocation	BLS Allocation TOTAL	MIH	TOTAL	2025 Total Allocation (BLS/MIH)	Difference
Bellevue Fire Department	\$4,710,760	\$169,181	\$4,879,941	\$1,165,674	\$6,045,615	\$5,164,084	\$881,531
Eastside Fire & Rescue	\$2,576,655	\$89,169	\$2,665,824	\$624,718	\$3,290,542	\$2,782,593	\$507,949
Woodinville Fire & Rescue	\$865,476	\$26,451	\$891,927	\$182,202	\$1,074,129	\$933,637	\$140,492
Mercer Island Fire Department(8)	\$768,975	\$27,611	\$796,586	\$189,252	\$985,838	\$846,649	\$139,189
Fire District #45 - Duvall (9)	\$252,819	\$6,715	\$259,534	\$46,972	\$306,506	\$266,890	\$39,616
Redmond Fire Department	\$1,972,240	\$70,316	\$2,042,556	\$488,618	\$2,531,174	\$2,144,772	\$386,402
Kirkland Fire Department	\$1,942,184	\$68,986	\$2,011,170	\$482,257	\$2,493,427	\$2,101,870	\$391,557
Puget Sound Regional Fire Authority (1)	\$2,979,500	\$104,208	\$3,083,708	\$752,128	\$3,835,836	\$3,179,803	\$656,033
SeaTac Fire Department (1)	\$676,216	\$22,760	\$698,976	\$162,323	\$861,299	\$724,999	\$136,300
Fire District #43 - Maple Valley(1)	\$684,129	\$19,248	\$703,377	\$135,020	\$838,397	\$726,514	\$111,883
Tukwila Fire Department(7)	\$740,112	\$24,696	\$764,808	\$177,607	\$942,415	\$786,842	\$155,573
Renton Regional Fire Authority(2)	\$2,240,755	\$78,602	\$2,319,357	\$564,306	\$2,883,663	\$2,401,404	\$482,259
Fire District #40(2)	\$363,154	\$11,265	\$374,419	\$76,174	\$450,593	\$384,532	\$66,061
South King Fire	\$2,769,759	\$96,635	\$2,866,394	\$698,964	\$3,565,358	\$2,950,357	\$615,001
Shoreline Fire Department	\$1,257,299	\$44,051	\$1,301,350	\$317,364	\$1,618,714	\$1,350,106	\$268,608
Fire District #16 - Northshore	\$653,691	\$22,873	\$676,564	\$160,212	\$836,776	\$708,290	\$128,486
Valley Regional Fire Authority	\$1,597,891	\$55,386	\$1,653,277	\$400,201	\$2,053,478	\$1,688,138	\$365,340
Fire District #2 - Burien(4)	\$1,129,011	\$39,431	\$1,168,442	\$281,000	\$1,449,442	\$1,206,294	\$243,148
Fire District #11 - North Highline(4)	\$609,090	\$11,670	\$620,760	\$83,161	\$703,921	\$631,927	\$71,994
Bothell Fire Department	\$610,671	\$18,799	\$629,470	\$134,532	\$764,002	\$644,359	\$119,643
Snoqualmie Fire Department	\$219,343	\$7,662	\$227,005	\$53,503	\$280,508	\$238,385	\$42,123
Fire District #13 - Vashon/Maury	\$321,455	\$9,852	\$331,307	\$70,858	\$402,165	\$345,099	\$57,066
Mountain View(3)	\$438,094	\$9,668	\$447,762	\$69,516	\$517,278	\$454,152	\$63,126
City of Black Diamond(3)	\$90,868	\$2,361	\$93,229	\$17,544	\$110,773	\$91,643	\$19,130
Enumclaw Fire Department	\$465,217	\$12,342	\$477,559	\$87,960	\$565,519	\$491,798	\$73,721
Fire District #20 -Bryn Mawr /Skyway	\$326,390	\$10,311	\$336,701	\$73,423	\$410,124	\$346,744	\$63,380
Fire District #27 - Fall City	\$160,116	\$4,165	\$164,281	\$28,932	\$193,213	\$170,096	\$23,117
Fire District #47 - Palmer/Selleck	\$39,825	\$896	\$40,721	\$6,326	\$47,047	\$42,062	\$4,985
Fire District #50 - Skykomish	\$64,056	\$1,084	\$65,140	\$7,667	\$72,807	\$66,927	\$5,880
Fire District #51 - Snoqualmie Pass	\$37,079	\$400	\$37,479	\$2,660	\$40,139	\$38,308	\$1,831
Total	\$31,562,830	\$1,066,794	\$32,629,624	\$7,541,074	\$40,170,698	\$33,909,274	\$6,261,424

Notes 1, 2, 3, 4, 5, 6, 8 and 9 indicate contract agencies.

Reg'l EMT Trng	EMS Training Section Support	Amendment Total
\$218,921	\$60,000	\$278,921
	\$75,000	\$75,000
	\$5,000	\$5,000
	\$5,000	\$5,000
	\$10,000	\$10,000
	\$35,000	\$35,000
	\$60,000	\$60,000
\$562,967	\$60,000	\$622,967
	\$5,000	\$5,000
	\$5,000	\$5,000
	\$5,000	\$5,000
	\$85,000	\$85,000
		\$0
	\$20,000	\$20,000
\$218,921	\$60,000	\$278,921
	\$5,000	\$5,000
	\$20,000	\$20,000
	\$5,000	\$5,000
	\$5,000	\$5,000
	\$20,000	\$20,000
	\$20,000	\$20,000
	\$10,000	\$10,000
	\$5,000	\$5,000
	\$10,000	\$10,000
	\$10,000	\$10,000
	\$10,000	\$10,000
	\$5,000	\$5,000
	\$5,000	\$5,000
	\$10,000	\$10,000
\$1,000,809	\$650,000	\$1,650,809

Item 8.

Bellevue Fire Department
 Eastside Fire & Rescue
 Woodinville Fire & Rescue
 Mercer Island Fire Department(8)
 Fire District #45 - Duvall (9)
 Redmond Fire Department
 Kirkland Fire Department
 Puget Sound Regional Fire Authority (1)
 SeaTac Fire Department (1)
 Fire District #43 - Maple Valley(1)
 Tukwila Fire Department(7)
 Renton Regional Fire Authority(2)
 Fire District #40(2)
 South King Fire
 Shoreline Fire Department
 Fire District #16 - Northshore
 Valley Regional Fire Authority
 Fire District #2 - Burien(4)
 Fire District #11 - North Highline(4)
 Bothell Fire Department
 Snoqualmie Fire Department
 Fire District #13 - Vashon/Maury
 Mountain View(3)
 City of Black Diamond(3)
 Enumclaw Fire Department
 Fire District #20 -Bryn Mawr /Skyway
 Fire District #27 - Fall City
 Fire District #47 - Palmer/Selleck
 Fire District #50 - Skykomish
 Fire District #51 - Snoqualmie Pass



2026-2031 BLS Invoice - Basic Allocation

Contract Number:

Exhibit: B1 - BLS Basic Allocation Invoice

Contract Period of Performance: 2026-2031

Agency Name:

Address: _____

Contact Person: _____

Phone: _____

email: _____

Please submit signed PDF of invoice to:

mary.won@kingcounty.gov

Invoice for services rendered under this contract for the period
of:

ALL FIELDS MUST BE COMPLETED FOR PROMPT PAYMENT PROCESSING

King County Accounts Payable Information	
Purchase Order #	_____
Supplier Name	_____
Supplier #	_____
Supplier Pay Site	_____
Remit to Address	_____
Req # and Receipt #	_____
Invoice Date	_____
Invoice #	_____
Amount to be Paid	_____
Note to AP	_____
Payment Type	(Circle One) CHECK or ACH
Print on Remittance	_____
PH Program name & phone	_____

Start Date	End Date
MM/DD/YY	MM/DD/YY

Project	Organization	Expend Acct	Task	Award	DPH Acct	CPA	CFDA	Amount
1045572	830000	53180	002	101752				\$ -

Attach sheet for multiple POETAs

OPERATIONAL FUNDS	2026 Budget	Invoice Amount	Previous Total	Expense To Date	Budget Remaining
Salaries & Benefits					
EMT Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Other Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Overtime	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Employee Benefits:	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Employee Salaries & Benefits:	\$ -	\$ -	\$ -	\$ -	\$ -
Other Costs:					
Medical Supplies & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
Office & Computer Supplies & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
Uniforms, Fire & Safety Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Dispatch	\$ -	\$ -	\$ -	\$ -	\$ -
Communications	\$ -	\$ -	\$ -	\$ -	\$ -
Vehicle Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
Facility Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Training	\$ -	\$ -	\$ -	\$ -	\$ -
Misc.	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Other Costs:	\$ -	\$ -	\$ -	\$ -	\$ -
Basic BLS Allocation Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -

I, the undersigned, do hereby certify under the laws of the State of Washington penalty of perjury, that this is a true and correct claim for reimbursement services rendered. I understand that any false claims, statements, documents, or concealment of material fact may be prosecuted under applicable Federal and State laws. This certification includes any attachments which serve as supporting documentation to this reimbursement request.

Signed _____ Date _____

PH Program Manager Approval _____ Date _____

Print Name _____

For Public Health Use Only					
	Received	Entered	CM/PM Review	FM Review	Official Copy Rcvd
Date					
Initial					



ALL FIELDS MUST BE COMPLETED FOR PROMPT PAYMENT PROCESSING

King County Accounts Payable Information	
Purchase Order #	
Supplier Name	
Supplier #	
Supplier Pay Site	
Remit to Address	
Req # and Receipt #	
Invoice Date	
Invoice #	
Amount to be Paid	
Note to AP	
Payment Type	(Circle One) CHECK or ACH
Print on Remittance	
PH Program name & phone	

2026-2031 BLS Invoice - BLS Core Services

Contract Number:

Exhibit: B2 - BLS Core Services Invoice

Contract Period of Performance: 2025

Agency Name:

Address: _____

Contact Person: _____

Phone: _____

email: _____

Please submit signed PDF of invoice to:

becky.ellis@kingcounty.gov

Invoice for services rendered under this contract for the period
of:

Start Date	End Date

MM/DD/YY

Project	Organization	Expend Acct	Task	Award	DPH Acct	CPA	CFDA	Amount
1127515	830000	53180		101752				\$ -

Attach sheet for multiple POETAs

OPERATIONAL FUNDS	2026 Budget	Invoice Amount	Previous Total	Expense To Date	Budget Remaining
Operations					
Dispatch/Communications	\$ -	\$ -	\$ -	\$ -	\$ -
EMS Student Training	\$ -	\$ -	\$ -	\$ -	\$ -
Operational Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Other Unplanned Expense	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Operations	\$ -	\$ -	\$ -	\$ -	\$ -
Capacity					
Facilities	\$ -	\$ -	\$ -	\$ -	\$ -
Call Volume/Utiliation	\$ -	\$ -	\$ -	\$ -	\$ -
Expanded Capacity to meet added demand	\$ -	\$ -	\$ -	\$ -	\$ -
Unplanned Event	\$ -	\$ -	\$ -	\$ -	\$ -
Aid Car Hours	\$ -	\$ -	\$ -	\$ -	\$ -
Consumable Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Other Unplanned Expense	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Capacity	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment					
Vehicle	\$ -	\$ -	\$ -	\$ -	\$ -
Communications	\$ -	\$ -	\$ -	\$ -	\$ -
Medical & Other	\$ -	\$ -	\$ -	\$ -	\$ -
Stretchers	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
BLS Core Services Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -

I, the undersigned, do hereby certify under the laws of the State of Washington penalty of perjury, that this is a true and correct claim for reimbursement services rendered. I understand that any false claims, statements, documents, or concealment of material fact may be prosecuted under applicable Federal and State laws. This certification includes any attachments which serve as supporting documentation to this reimbursement request.

Signed _____ Date _____

PH Program Manager Approval _____ Date _____

Print Name _____

For Public Health Use Only					
	Received	Entered	CM/PM Review	FM Review	Officer
Date					
Initial					

ALL FIELDS MUST BE COMPLETED FOR PROMPT PAYMENT PROCESSING

King County Accounts Payable Information	
Purchase Order #	
Supplier Name	
Supplier #	
Supplier Pay Site	
Remit to Address	
Req # and Receipt #	
Invoice Date	
Invoice #	
Amount to be Paid	
Note to AP	
Payment Type	(Circle One) CHECK or ACH
Print on Remittance	
PH Program name & phone	

2026-2031 BLS Invoice - Agencies that operate an MIH program

Contract Number:

Exhibit: B3.1 - Agencies that operate an MIH program

Contract Period of Performance: 2026

Agency Name:

Address: _____

Contact Person: _____

Phone: _____

email: _____

Please submit signed PDF of invoice to:

cdruker@kingcounty.gov

Invoice for services rendered under this contract for the period of:

Start Date	End Date

MM/DD/YY

Project	Organization	Expend Acct	Task	Award	DPH Acct	CPA	CFDA	Amount
1137930	830500	53180	002	101752				\$ -

Attach sheet for multiple POETAs

Direct Costs	2026 Budget	Invoice Amount	Previous Total	Expense To Date	Budget Remaining
Personnel Costs					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Overtime	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Program Support					
Supplies & Uniforms	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -
Training	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Support	\$ -	\$ -	\$ -	\$ -	\$ -
Vehicle/Vehicle Support	\$ -	\$ -	\$ -	\$ -	\$ -
Technology/Reporting	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Veh/Tech/Pros Svcs	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -

I, the undersigned, do hereby certify under the laws of the State of Washington penalty of perjury, that this is a true and correct claim for reimbursement services rendered. I understand that any false claims, statements, documents, or concealment of material fact may be prosecuted under applicable Federal and State laws. This certification includes any attachments which serve as supporting documentation to this reimbursement request.

Signed _____ Date _____

PH Program Manager Approval _____ Date _____

Print Name _____

For Public Health Use Only					
	Received	Entered	CM/PM Review	FM Review	Official Copy R
Date					
Initial					

ALL FIELDS MUST BE COMPLETED FOR PROMPT PAYMENT PROCESSING

2026-2031 BLS Invoice - Agencies that contract for MIH program

Contract Number:

Exhibit: B3.2 - Agencies that contract for MIH program

Contract Period of Performance: 2026

Agency Name:

Address: _____

Contact Person: _____

Phone: _____

email: _____

Please submit signed PDF of invoice to:

cdruker@kingcounty.gov

Invoice for services rendered under this contract for the period
of:

Start Date	End Date

MM/DD/YY

King County Accounts Payable Information	
Purchase Order #	_____
Supplier Name	_____
Supplier #	_____
Supplier Pay Site	_____
Remit to Address	_____
Req # and Receipt #	_____
Invoice Date	_____
Invoice #	_____
Amount to be Paid	_____
Note to AP	_____
Payment Type	(Circle One) CHECK or ACH
Print on Remittance	_____
PH Program name & phone	_____

Project	Organization	Expend Acct	Task	Award	DPH Acct	CPA	CFDA	Amount
1137930	830500	53180	002	101752				\$ -

Attach sheet for multiple POETAs

Direct Costs	2026 Budget	Invoice Amount	Previous Total	Expense To Date	Budget Remaining
MIH Agency Cost	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -

I, the undersigned, do hereby certify under the laws of the State of Washington penalty of perjury, that this is a true and correct claim for reimbursement services rendered. I understand that any false claims, statements, documents, or concealment of material fact may be prosecuted under applicable Federal and State laws. This certification includes any attachments which serve as supporting documentation to this reimbursement request.

Signed _____ Date _____

PH Program Manager Approval _____ Date _____

Print Name _____

For Public Health Use Only					
	Received	Entered	CM/PM Review	FM Review	Official Copy
Date					
Initial					

Public Health

Seattle & King County



INVOICE

Contract Number:

Exhibit: B5 -- Training Section Support

Contract Period of Performance:

Agency

Who/where

address

city, state

email

Submit signed PDF of invoice to:

Jason Hammond

401 5th Ave., Suite 1200

Seattle, WA 98104

jhammond@kingcounty.gov

ALL FIELDS MUST BE COMPLETED FOR PROMPT PAYMENT PROCESSING

King County Accounts Payable Information

Purchase Order # _____

Supplier Name _____

Supplier # _____

Supplier Pay Site _____

Remit to Address _____

Invoice Date _____

Invoice # _____

Amount to be Paid _____

Note to AP _____

Payment Type (Circle One) CHECK or ACH

Program name & phone _____

Start Date	End Date

Invoice for services rendered under this
contract for the period of:

Project	Organization	Expend Acct	Task	Award	DPH Acct	CPA	Alloc	Amount
1137853	830311	53180	150.1	101752			Training	\$ -
1137852	830311	53180	150	101752			CBT	\$ -
	830311	53180		101752			Other	\$ -

check
0.00
0.00
0.00

Attach sheet for multiple POETAs

Direct Costs	Budget	Previously Billed	Current	Cumulative	Balance
Initial EMT Class		\$ -	\$ -	\$ -	\$ -
CBT Train the Trainer			\$ -	\$ -	\$ -
Other			\$ -	\$ -	\$ -
Total Direct Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -
			Amount Due		

0.00

I, the undersigned, do hereby certify under the laws of the State of Washington penalty of perjury, that this is a true and correct claim for reimbursement services rendered. I understand that any false claims, statements, documents, or concealment of material fact may be prosecuted under applicable Federal and State laws. This certification includes any attachments which serve as supporting documentation to this reimbursement request.

Signed _____ Date _____

PH Program Manager Approval _____ Date _____

Print Name _____

For Public Health Use Only					
	Received	Entered	CM/PM Review	FM Review	Official Copy Rcvd
Date					
Initial					

Include cents

EXHIBIT B5 EMERGENCY MEDICAL SERVICES FUND BLS SUPPORT of EMS Training Section

BLS Agency Name: _____

Class/Activity & Dates: _____

<u>Category</u>	<u>Description (based on request)</u>	<u>Dates</u>	<u>Hours</u>	<u>Contract Authority</u>	<u>This Invoice</u>	<u>Previous Totals</u>	<u>Expenses To Date</u>	<u>Authority Remaining</u>	<u>% Remaining</u>
<i>Initial EMT Training</i>									
							\$ -	\$ -	-
							\$ -	\$ -	-
							\$ -	\$ -	-
							\$ -	\$ -	-
							\$ -	\$ -	-
							\$ -	\$ -	-
							\$ -	\$ -	-
							\$ -	\$ -	-
15% Indirect Costs				\$ -	\$ -	\$ -	\$ -	\$ -	-
Subtotal Training Support:				\$ -	\$ -	\$ -	\$ -	\$ -	-
<i>CBT Train the Trainer</i>									
							\$ -	\$ -	-
							\$ -	\$ -	-
							\$ -	\$ -	-
							\$ -	\$ -	-
							\$ -	\$ -	-
15% Indirect Costs				\$ -	\$ -	\$ -	\$ -	\$ -	-
Subtotal SME:				\$ -	\$ -	\$ -	\$ -	\$ -	-
<i>Other requests</i>									
							\$ -	\$ -	-
							\$ -	\$ -	-
							\$ -	\$ -	-
							\$ -	\$ -	-
15% Indirect Costs				\$ -	\$ -	\$ -	\$ -	\$ -	-
Subtotal Other Costs:				\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL BLS Support for EMS Training Section:				\$ -	\$ -	\$ -	\$ -	\$ -	-

*Role: indicate roll in class - ESE/CBT Training (State certification = ESE); SEI; SEI Development
 Reimbursement is for underlying agency wages, benefits and optional 10% to cover indirect costs.
 Attach list of dates, names, role, and hours with appropriate costing information

Updated: 12/28/2025



Support for KCEMS EMT Courses

Type of course:

[date]

XXX Agency/Department: Costing Template for Invoice

Course Support

SEI
ESE/Evaluator (EMT or Paramedic)

SEI Candidate

SEI Development (1st course after certification)

SME (Subject Matter Expert)
Other

Other

TOTAL	\$0.00
-------	--------

Instructor Costs:

[illegible]

Public Health—Seattle & King County, Emergency
Medical Services Division Exhibit C – Scope of Work
Mobile Integrated Healthcare

1. Purpose:

Agencies will receive funding for participation in Mobile Integrated Healthcare (MIH) efforts. The EMS Division will make available the guidelines, aims, objectives, metrics, and reporting requirements of MIH programs. Agencies must register their MIH program with the EMS Division and identify their MIH program as a “Response” model, “Referral” model, or both.

The EMS Division and its regional partners will collaboratively identify major components of the MIH efforts, including minimum standards for “Response” and “Referral” models of providing MIH services, costs eligible for reimbursement, and reporting methods.

Costs eligible for reimbursement through this contract include expenses related to personnel, program support, vehicle/vehicle support, technology/reporting, and professional services. More details about these categories are made available by the EMS Division.

Agencies will provide the MIH services and submit invoices for reimbursement at least annually (monthly or quarterly are also allowable).

Reimbursement requested via this scope of work should also not be requested for reimbursement under the current Basic Life Support or Advanced Life Support (where applicable) contracts with the EMS Division.

2. *The Agency shall:*

A. General:

- i. Comply with all requirements as specified in current Basic Life Support (BLS) contracts with the EMS Division.
- ii. Where applicable, comply with all requirements as specified in current Advanced Life Support (ALS) contracts with the EMS Division.
- iii. Register their MIH program with the EMS Division.
- iv. Assist with regional MIH assessment and report key indicators to the EMS Division, King County EMS Advisory Committee (EMSAC), and other entities as requested. Provide EMS Division with case management data for regional evaluation and assessment.
- v. Establish and keep updated an Agency Contact person or persons for the purposes of MIH efforts.

- B. Response (where applicable):
 - i. Staff the MIH “Response” unit with at least one EMT-trained and certified responder.
 - ii. MIH unit may serve as a dispatched response unit to low acuity medical 9-1-1 incidents in lieu of the traditional BLS response.
 - iii. Respond in a non-code status (with flow of traffic), without lights and sirens.
 - iv. At scene on all dispatched incidents, a trained and certified EMT will perform the initial assessment and evaluation using standard King County EMT Patient Care Guidelines. Activities following the initial medical assessment or for any non-dispatched interaction may include non-EMT personnel in an effort to seek the optimal patient care and appropriate disposition, including identifying if a patient could benefit from referral to follow-up treatment, care, or social service assistance and initiating that care.
 - C. Liability and Medical Oversight
 - i. King County Medical Program Direction and medical oversight remains in place for EMT personnel. Agency should ensure liability coverage and appropriate medical direction and oversight is in place for non-EMT personnel participating in activities described in this Scope.
 - D. Invoices:
 - i. Submit an invoice (monthly, quarterly, or annually) along with proper documentation to justify expenses requested for reimbursement.
3. *Public Health—Seattle & King County, Emergency Medical Services Division, shall:*
- A. Reimburse Agency for expenses related to the Agency MIH Program.
 - B. Facilitate meetings of the EMS Division and Regional MIH Network (i.e., MIH stakeholder group) to maintain communication and partnership with the Agency regarding all contract funded activities.
 - C. Assist with regional MIH assessment and report key indicators to the Agency, King County EMS Advisory Committee (EMSAC), and other entities as requested.
 - D. Establish and keep updated an EMS Division Contact person or persons for the purposes of MIH efforts.

	providing direct services for the MIH program, either as agency employees, partner-agency personnel, or contracted personnel	employees, invoice for or other contracted personnel
Program Support	- Books or materials, printing, etc.	- Invoice and packing slip
	- Reasonable costs for planning	- If including travel costs, only reimburse at per diem; tolls/parking should have receipts
	- Reasonable costs for training	- If including travel costs, only reimburse at per diem; tolls/parking should have receipts
	- Uniforms	- Receipts
Vehicle/Vehicle Support	- Vehicle purchase and/or long-term rental (e.g., light-duty SUV or sedan)	- Invoice or other relevant documents
	- Fuel/electric car charging port	- Invoice or Fleet management
	- Replacement vehicle plan (internal financial system must support this ability to invoice for future vehicle purchase)	- Invoice outlining invoice as cumulative total cost
Technology/Reporting	- Software purchase for MIH documentation (e.g., Julota)	- Invoice or other appropriate
	- Laptops or other computer systems for documentation	- Invoice and packing slip
	- Software, maintenance agreements, or IT solutions for purposes of developing reporting tools to the EMS Division or for program-specific, internal reporting	- Scope of work, invoice, documentation of work
	- Evaluation support	- Scope of work, invoice, documentation of work
Professional Services	- Dispatch costs directly related to MIH program	- Invoice
	- Interpretation (e.g., in person or over the phone)	- Invoice

Questions? Please contact Chris Drucker, cdruicker@kingcounty.gov, 206-477-7263.

Item 8.

AB Number

AB26-007

Agenda Bill Information

Title *	Action *
Ordinance Amending the Definitions of Sale at Retail and Sal	Motion
Council Agenda Section	Council Meeting Date *
Ordinance	04/13/2026
Staff Member	Department *
Drew Bouta	Finance
Committee	Committee Date
Finance and Administration	04/07/2026

Exhibits

Packet Attachments - if any

Drag and drop up to 10 files here to upload or Choose files

Files (4 uploaded)		
✓	x3 AWC Fact Sheet.pdf	123KB
✓	x4 ESSB 5814.pdf	181.17KB
✓	x4 Model Ordinance.pdf	219.3KB
✓	AB26-007 Exhibit x2 Ordinance Amending the Definitions of Sale at Retail and Sale at Whol...	40.02KB

Click [here](#) to review attachments.

Summary

Introduction *
Brief summary.
This ordinance amends the City’s B&O tax code as required by law moving several business activities subject to the B&O tax from "services" to "retail sales".
Proposed Motion
Motion amending the definitions of “sale at retail” and “sale at wholesale” in the City’s B&O tax code.
Background/Overview *
What was done (legislative history, previous actions, ability to hyperlink)

Fiscal Impact

Amount of Expenditure

Amount Budgeted

Appropriation Requested

\$

\$

\$

Fiscal Impact

Screenshot below is an image of the budget summary table.

Comments:

ORDINANCE NO 1318.

AN ORDINANCE OF THE CITY OF SNOQUALMIE, WASHINGTON AMENDING THE DEFINITIONS OF SALE AT RETAIL AND SALE AT WHOLESALE IN SNOQUALMIE MUNICIPAL CODE 5.04.030(U) AND 5.04.030(V); AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, the City of Snoqualmie is a non-charter optional municipal code city as provided in Title 35A RCW, incorporated under the laws of the state of Washington; and

WHEREAS, RCW 35.102.040 requires cities that impose a business and occupation tax to develop and adopt a single municipal gross receipts business and occupation tax ordinance, consistent across all cities, with the help of the Association of Washington Cities (AWC); and

WHEREAS, the single business and occupation tax ordinance, otherwise known as the “model ordinance”, is required to contain and use definitions enumerated in RCW 82.04 as the baseline for all definitions; and

WHEREAS, the Washington State Legislature passed Engrossed Substitute Senate Bill (ESSB) 5814 on April 24, 2025 changing the definition of “sale at retail” as contained in RCW 82.04.050 to include service categories such as information technology training services, custom website development services, investigation, security, and security monitoring services, temporary staffing services, advertising services, and live presentations; and

WHEREAS, AWC updated the model ordinance changing the definition of “sale at retail” and “sale at wholesale” to include service categories incorporated into the definition of “sale at retail” in ESSB 5814.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF SNOQUALMIE, WASHINGTON, DOES HEREBY ORDAIN AS FOLLOWS:

Section 1. Section 5.04.030(U) and 5.04.030(V) Amended. Section 5.04.030(U) and 5.04.030(V) of the Snoqualmie Municipal Code is hereby amended and adopted to read as follows (amendments shown in strikethrough/underline format for ease of reference):

Ordinance No.

Published: _____

Page 1 of 15

5.04.030(U) Sale at Retail, Retail Sale

1. "Sale at retail" or "retail sale" means every sale of tangible personal property (including articles produced, fabricated, or imprinted) to all persons irrespective of the nature of their business and including, amount others, without limiting the scope hereof, persons who install, repair, clean, alter, improve, construct, or decorate real or personal property of or for consumers, other than a sale to a person who presents a resale certificate under RCW 82.04.470 and who:

- a. Purchases for the purpose of resale as tangible personal property in the regular course of business without intervening use by such person; or
- b. Installs, repairs, cleans, alters, imprints, improves, constructs, or decorates real or personal property of or for consumers, if such tangible personal property becomes an ingredient or component of such real or personal property without intervening use by such person; or
- c. Purchases for the purpose of consuming the property purchased in producing for sale a new article of tangible personal property or substance, of which such property becomes an ingredient or component or is a chemical used in processing, when the primary purpose of such chemical is to create a chemical reaction directly through contact with an ingredient of a new article being produced for sale; or
- d. Purchases for the purpose of consuming the property purchased in producing ferrosilicon which is subsequently used in producing magnesium for sale, if the primary purpose of such property is to create a chemical reaction directly through contact with an ingredient of ferrosilicon;

- e. Purchases for the purpose of providing the property to consumers as part of competitive telephone service, as defined in RCW 82.04.065. ~~The term shall include every sale of tangible personal property which is used or consumed or to be used or consumed in the performance of any activity classified as a “sale at retail” or “retail sale” even though such property is resold or utilized as provided in subsection (U)(1)(a), (b), (c), (d) or (e) of this section following such use; or~~
- f. Purchases for the purpose of satisfying the person’s obligations under an extended warranty as defined in subsection ~~(U)(7)~~ (U)(8) of this section, if such tangible personal property replaces or becomes an ingredient or component of property covered by the extended warranty without intervening use by such person.

The term shall include every sale of tangible personal property which is used or consumed or to be used or consumed in the performance of any activity classified as a “sale at retail” or “retail sale” even though such property is resold or utilized as provided in (a), (b), (c), (d), (e), or (f) of this subsection following such use.

The term also means every sale of tangible personal property to persons engaged in any business that is taxable under RCW 82.04.280(1)(a), (b), and (g), 82.04.290, and 82.04.2908.

2. “Sale at retail” or “retail sale” also means every sale of tangible personal property to persons engaged in any business activity which is taxable under SMC 5.04.050(A)(1).

3. The term “sale at retail” or “retail sale” includes the sale of or change made for

personal, business, or professional services including amounts designated as interest, rents, fees, admission, and other service emoluments however designated, received by persons engaging in the following business activities:

- a. Information technology training services, technical support, and other services including, but not limited to, assisting with network operations and support, help desk services, in-person training related to hardware or software, network system support services, data entry services, and data processing services; or
- b. Custom website development services. For the purposes of this subsection (3), “website development services” means the design, development, and support of a website provided by a website developer to a customer; or
- c. Investigation, security services, security monitoring services, and armored car services including, but not limited to, background checks, security guard and patrol services, personal and event security, armored car transportation of cash and valuables, and security system services and monitoring. This does not include locksmith services; or
- d. Temporary staffing services. For the purposes of this subsection (3), “temporary staffing services” means providing workers to other businesses, except for hospitals licensed under chapter 70.41 or 71.12 RCW, for limited periods of time to supplement their workforce and fill employment vacancies on a contract or for fee basis; or
- e. Advertising services.
 - i. For the purposes of this subsection (3), “advertising services” means all digital

and nondigital services related to the creation, preparation, production, or dissemination of advertisements including, but not limited to:

- A. Layout, art direction, graphic design, mechanical preparation, production supervision, placement, referrals, acquisition of advertising space, and rendering advice concerning the best methods of advertising products or services; and,
- B. Online referrals, search engine marketing, and lead generation optimization, web campaign planning, the acquisition of advertising space in the internet media, and the monitoring and evaluation of website traffic for purposes of determining the effectiveness of an advertising campaign.

ii. “Advertising services” do not include:

- A. Web hosting services and domain name registration;
- B. Services rendered in respect to the following:
 - I. “Newspapers” as defined in RCW 82.04.214;
 - II. Printing or publishing under RCW 82.04.280; and
 - III. “Radio and television broadcasting” within this state as defined in RCW 82.04 (section 1, chapter 9, Laws of 2025); and
- C. Services rendered in respect to out-of-home advertising, including: Billboard advertising; street furniture advertising; transit advertising; place-based advertising, such as in-store display advertising or point of

sale advertising: dynamic or static signage at live events; naming rights; and fixed signage advertising. Out-of-home advertising does not include direct mail; or

f. Live presentations including, but not limited to, lectures, seminars, workshops, or courses where participants attend either in person or via the internet or telecommunications equipment that allows audience members and the presenter or instructor to give, receive, and discuss information with each other in real time.

For the purposes of (a) through (c) and (e) of this subsection (3), the terms “sale at retail” and “retail sale” do not include a sale between members of an affiliated group as defined in RCW 82.04.299(1)(f)

~~3.~~ 4. “Sale at retail” or “retail sale” shall include the sale of or charge made for tangible personal property consumed and/or for labor and services rendered in respect to the following:

a. The installing, repairing, cleaning, altering, imprinting, or improving of tangible personal property of or for consumers, including charges made for the mere use of facilities in respect thereto, but excluding charges made for the use of coin-operated laundry facilities when such facilities are situated in an apartment house, rooming house, or mobile home park for the exclusive use of the tenants thereof, and also excluding sales of laundry service to nonprofit health care facilities, and excluding services rendered in respect to live animals, birds and insects;

b. The constructing, repairing, decorating, or improving of new or existing buildings or other structures under, upon, or above real property of or for consumers, including the installing or attaching of any article of tangible personal property

therein or thereto, whether or not such personal property becomes a part of the realty by virtue of installation, and shall also include the sale of services or charges made for the clearing of land and the moving of earth excepting the mere leveling of land used in commercial farming or agriculture;

c. The charge for labor and services rendered in respect to constructing, repairing, or improving any structure upon, above, or under any real property owned by an owner who conveys the property by title, possession, or any other means to the person performing such construction, repair, or improvement for the purpose of performing such construction, repair, or improvement and the property is then reconveyed by title, possession, or any other means to the original owner;

d. The sale of or charge made for labor and services rendered in respect to the cleaning, fumigating, razing or moving of existing buildings or structures, but shall not include the charge made for janitorial services; and for purposes of this section the term "janitorial services" shall mean those cleaning and caretaking services ordinarily performed by commercial janitor service businesses including, but not limited to, wall and window washing, floor cleaning and waxing, and the cleaning in place of rugs, drapes and upholstery. The term "janitorial services" does not include painting, papering, repairing, furnace or septic tank cleaning, snow removal or sandblasting;

e. The sale of or charge made for labor and services rendered in respect to automobile towing and similar automotive transportation services, but not in respect to those required to report and pay taxes under Chapter 82.16 RCW;

f. The sale of and charge made for the furnishing of lodging and all other services,

except telephone business and cable service, by a hotel, rooming house, tourist court, motel, trailer camp, and the granting of any similar license to use real property, as distinguished from the renting or leasing of real property, and it shall be presumed that the occupancy of real property for a continuous period of one month or more constitutes a rental or lease of real property and not a mere license to use or enjoy the same. For the purposes of this subsection, it shall be presumed that the sale of and charge made for the furnishing of lodging for a continuous period of one month or more to a person is a rental or lease of real property and not a mere license to enjoy the same;

g. The installing, repairing, altering, or improving of digital goods for consumers;

h. The sale of or charge made for tangible personal property, labor and services to persons taxable under subsections (U)(3)(a), (b), (c), (d), (e), (f) and (g) of this section when such sales or charges are for property, labor and services which are used or consumed in whole or in part by such persons in the performance of any activity defined as a "sale at retail" or "retail sale" even though such property, labor and services may be resold after such use or consumption. Nothing contained in this subsection shall be construed to modify subsection (S)(1) of this section and nothing contained in subsection (S)(1) of this section shall be construed to modify this subsection.

~~4.~~ 5. "Sale at retail" or "retail sale" shall also include the providing of competitive telephone service to consumers.

~~5.~~ 6. "Sale at retail" or "retail sale" shall also include:

a. The sale of prewritten software, custom software, and customization of

prewritten computer software to a consumer, other than a sale to a person who presents a resale certificate under RCW 82.04.470, regardless of the method of delivery to the end user. For purposes of this subsection the sale of prewritten computer software includes the sale of or charge made for a key or an enabling activation code, where the key or code is required to activate prewritten software and put the software into use. There is no separate sale of the key or code from the prewritten software, regardless of how the sale may be characterized by the vendor or by the purchaser. ~~The term “sale at retail” or “retail sale” does not include the sale of or charge made for custom software or the customization of prewritten software.~~

b. The term “sale at retail” or “retail sale” also includes the charge made to consumers for the right to access and use prewritten computer software, custom software, and customization of prewritten computer software, where possession of the software is maintained by the seller or a third party, regardless of whether the charge for the service is on a per use, per user, per license, subscription, or some other basis. This service also includes the right to access and use prewritten software, custom software, and customization of prewritten computer software to perform data processing. For purposes of this subsection, the term “data processing” means the systematic performance of operations on data to extract the required information in an appropriate form or to convert the data to useable information. Data processing includes check processing, image processing, form processing, survey processing, payroll processing, claim processing, and similar activities.

~~6.~~ 7. “Sale at retail” or “retail sale” shall also include the sale of or charge made for labor

and services rendered in respect to the building, repairing, or improving of any street, place, road, highway, easement, right-of-way, mass public transportation terminal or parking facility, bridge, tunnel, or trestle which is owned by a municipal corporation or political subdivision of the state, the state of Washington, or by the United States and which is used or to be used primarily for foot or vehicular traffic including mass transportation vehicles of any kind (public road construction).

~~7.~~ 8. “Sale at retail” or “retail sale” shall also include the sale of or charge made for an extended warranty to a consumer. For purposes of this subsection, “extended warranty” means an agreement for a specified duration to perform the replacement or repair of tangible personal property at no additional charge or a reduced charge for tangible personal property, labor, or both, or to provide indemnification for the replacement or repair of tangible personal property, based on the occurrence of specified events. The term “extended warranty” does not include an agreement, otherwise meeting the definition of extended warranty in this subsection, if no separate charge is made for the agreement and the value of the agreement is included in the sales price of the tangible personal property covered by the agreement.

~~8.~~ 9. “Sale at retail” or “retail sale” shall also include the sale of or charge made for labor and services rendered in respect to the constructing, repairing, decorating, or improving of new or existing buildings or other structures under, upon, or above real property of or for the United States, any instrumentality thereof, or a county or city housing authority created pursuant to Chapter 35.82 RCW, including the installing or attaching of any article of tangible personal property therein or thereto, whether or not such personal property becomes a part of the realty by virtue of installation (government contracting).

~~9.~~ 10. “Sale at retail” or “retail sale” shall not include the sale of services or charges

made for the clearing of land and the moving of earth of or for the United States, any instrumentality thereof, or a county or city housing authority. Nor shall the term include the sale of services or charges made for cleaning up for the United States, or its instrumentalities, radioactive waste and other byproducts of weapons production and nuclear research and development. (This should be reported under the service and other classification.)

~~10.~~ 11. "Sale at retail" or "retail sale" shall not include the sale of or charge made for labor and services rendered for environmental remedial action. (This should be reported under the service and other classification.)

~~11.~~ 12.

a. "Sale at retail" or "retail sale" shall also include the following sales to consumers of digital goods, digital codes, and digital automated services:

- i. Sales in which the seller has granted the purchase the right of permanent use;
- ii. Sales in which the seller has granted the purchase a right of use that is less than permanent;
- iii. Sales in which the purchaser is not obligated to make continued payment as a condition of sale; and
- iv. Sales in which the purchaser is obligated to make continued payment as a condition of the sale.

b. A retail sale of digital goods, digital codes, or digital automated services under

this subsection ~~(U)(11)~~ includes any services provided by the seller exclusively in connection with the digital goods, digital codes, or digital automated services, whether or not a separate charge is made for such services.

c. A retail sale of digital goods, digital codes, or digital automated services does not include the following services if the sale occurs between members of an affiliated group as defined in RCW 82.04.299(1)(f):

i. Any service that primarily involves the application of human effort by the seller, and the human effort originated after the customer requested the service;

ii. Live presentations, such as lectures, seminars, workshops, or courses, where participants are connected to other participants via the internet or telecommunications equipment, which allows audience members and the presenter or instructor to give, receive, and discuss information with each other in real time;

iii. Advertising services. For purposes of this subsection, “advertising services” means all services directly related to the creation, preparation, production, or dissemination of advertisements. Advertising services include layout, art direction, graphic design, mechanical preparation, production supervision, placement, and rendering advice to a client concerning the best methods of advertising that client’s products or services. Advertising services also include online referrals, search engine marketing and lead generation optimization, web campaign planning, the acquisition of advertising space in the internet media, and the monitoring

and evaluation of website traffic for purposes of determining the effectiveness of an advertising campaign. Advertising services do not include web hosting services and domain name registration; and

iv. Data processing services. For purposes of this subsection, “data processing service” means a primarily automated service provided to a business or other organization where the primary object of the service is the systematic performance of operations by the service provider on data supplied in whole or in part by the customer to extract the required information in an appropriate form or to convert the data to usable information. Data processing services include check processing, image processing, form processing, survey processing, payroll processing, claim processing, and similar activities. Data processing does not include the service described in subsection (6)(b) of this section.

~~e. d.~~ For purposes of this subsection-(U)(11), “permanent” means perpetual or for an indefinite or unspecified length of time. A right of permanent use is presumed to have been granted unless the agreement between the seller and the purchaser specifies or the circumstances surrounding the transaction suggest or indicate that the right to use terminates on the occurrence of a condition subsequent.

~~12. 13.~~ “Sale at retail” or “retail sale” shall also include the installing, preparing, altering or improving of digital goods for consumers.

5.04.030(V) Sale at Wholesale, Wholesale Sale

“Sale at wholesale” or “wholesale sale” means any sale of tangible personal property, digital goods, digital codes, digital automated services, prewritten computer software,

custom software, customization of prewritten software to a consumer, or services described in Section 5.04.030(U)(6)(b) which is not a retail sale, and any charge made for labor and services rendered for persons who are not consumers, in respect to real or personal property and retail services, if such charge is expressly defined as a retail sale or retail service when rendered to or for consumers. Sale at wholesale also includes the sale of telephone business to a telecommunications company as defined in RCW 80.04.010 for the purpose of resale, as contemplated by RCW 35.21.715.

Section 2. Effective Date. This ordinance shall be effective on January 1, 2026.

Section 3. Corrections by City Clerk or Code Reviser. Upon approval of the City Attorney, the City Clerk or the code reviser are authorized to make necessary corrections to this ordinance, including the correction of clerical errors; references to other local, state or federal laws, codes, rules, or regulations; or ordinance, section, or subsection numbering.

Section 4. Severability. If any one or more section, subsection, or sentence of this ordinance is held to be unconstitutional or invalid, such decision shall not affect the validity of the remaining portion of this ordinance and the same shall remain in full force and effect.

PASSED by the City Council of the City of Snoqualmie, Washington, this 27, day of April 2026.

James Mayhew, Mayor

ATTEST:
Ordinance No.
Published: _____

APPROVED AS TO FORM:

Robert Thrall, Interim City Clerk

Dena Burke, City Attorney

Ordinance No.
Published: _____



2026 changes to City B&O Tax Model Ordinance

A city workgroup of city finance directors and tax managers met over the summer to review changes needed to the B&O model ordinance in response to **SB 5814** changing the taxation of certain activities from services to sales.

Now B&O tax cities must adopt mandatory changes to model ordinance with same effective date: January 1, 2026.

SB 5814 changed the tax classification for the following services to retail sales:

- Advertising services;
- Live presentations;
- Information technology services;
- Custom website development services;
- Investigation, security, and armored car services;
- Temporary staffing services; and
- Sales of custom software and customization of prewritten software.

Changes to Model Ordinance

The workgroup decided to limit revisions to the model ordinance to changes necessary to implement the state's changes to sales at retail in **SB 5814**.

The model ordinance changes are as follows:

- **Core model ordinance .030: Definition of "sale at retail"**
 - adds new subsection (3) to incorporate changes to professional services.
 - (6) updates language related to custom software and customization of prewritten software.
 - (12) updates language related to digital goods and digital automated services.
- **Core model ordinance .030: Definition of "sale at wholesale"**: adds language to parallel updates to software in retail sales (6).
- **Technical change**: .030 "sale at retail": (1) moves misplaced language to correct typo created when extended warranties were added to the model.

While **SB 5814** also changed the definitions of digital automated services and digital goods, the model ordinance did not need to be updated because the model ordinance incorporates the state's definition by reference to the RCW.

Background on the Model Ordinance

53 cities impose a local B&O tax on the gross receipts of businesses engaging in business in their city.

Since 2004, cities with local B&O taxes were required to adopt the B&O tax model ordinance with mandatory uniform provisions related to a minimum threshold, tax classification definitions, engaging in business definition, and allocation and apportionment for activities occurring in more than one jurisdiction. (Chapter 35.102 RCW)

There are four main classifications: manufacturing, retail sales, wholesale sales, and services, but some cities have additional classifications.

The last revision was another technical fix to the B&O tax model ordinance in response to state law changes related to newspapers and took effect January 1, 2023.

CERTIFICATION OF ENROLLMENT
ENGROSSED SUBSTITUTE SENATE BILL 5814

69th Legislature
2025 Regular Session

Passed by the Senate April 24, 2025
Yeas 26 Nays 22

President of the Senate

Passed by the House April 23, 2025
Yeas 50 Nays 47

**Speaker of the House of
Representatives**

Approved

Governor of the State of Washington

CERTIFICATE

I, Sarah Bannister, Secretary of the Senate of the State of Washington, do hereby certify that the attached is **ENGROSSED SUBSTITUTE SENATE BILL 5814** as passed by the Senate and the House of Representatives on the dates hereon set forth.

Secretary

FILED

**Secretary of State
State of Washington**

ENGROSSED SUBSTITUTE SENATE BILL 5814

AS AMENDED BY THE HOUSE

Passed Legislature - 2025 Regular Session

State of Washington**69th Legislature****2025 Regular Session**

By Senate Ways & Means (originally sponsored by Senators Frame, Trudeau, Alvarado, Nobles, Pedersen, Valdez, and C. Wilson)

READ FIRST TIME 04/19/25.

1 AN ACT Relating to funding public schools, health care, social
2 services, and other programs and services to benefit Washingtonians
3 by modifying the application and administration of certain excise
4 taxes; amending RCW 82.04.192 and 82.26.010; reenacting and amending
5 RCW 82.04.050; creating new sections; and providing effective dates.

6 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

7 NEW SECTION. **Sec. 1.** The legislature finds that, through the
8 state's general fund, the state funds public schools, health care,
9 and social services that help Washingtonians to succeed and thrive.
10 These revenues help the state meet its paramount duty to amply
11 provide every child in the state with an education, including
12 children who qualify for special education services, creating the
13 opportunity for each child to succeed in school and achieve success
14 in life. Revenues generated by this act will support health care and
15 other programs that protect the safety and well-being of the public,
16 including behavioral health services for those living with mental
17 illness or substance use disorder, as well as supervision of
18 individuals who have committed crimes. These revenues will also fund
19 social services that provide critical, basic needs assistance for our
20 state's most vulnerable residents, including support for those with
21 developmental disabilities and long-term care for the elderly.

Furthermore, the legislature finds that the state's tax code must be periodically reviewed and updated to ensure that tax policy reflects our modern economy. The legislature recognizes that our state and nation have moved away from a predominantly goods-based economy towards a more service-based economy. As a result, Washington's tax code, which is heavily reliant on sales taxes, continues to reach a narrowing share of economic activity subject to the retail sales tax. Similar to the marketplace fairness act of 2017, which extended retail sales tax to remote retailers with no physical presence in the state to ensure the tax code reflected the growing shift of retail sales toward online sales and away from brick-and-mortar stores located in the state, so too must this legislature consider extending the retail sales tax to computer-related services, as well as remove exemptions to the retail sales tax for digital automated services which have not been updated since 2009, and other services to which it is more appropriate to apply retail sales tax in the state's current economy. The legislature further recognizes that taxes on tobacco products, which have largely gone unchanged over the last several decades, do not adequately capture new and emerging nicotine products. As certain new products come onto the market, they are exempt from excise tax, creating an unfair advantage in the market against their competitors.

Thus, to help meet the state's paramount duty of amply providing every child in the state with an education and to support the health and well-being of Washingtonians, the legislature intends to modernize the sales tax and taxes on nicotine products by extending retail sales tax to select services, repealing certain sales tax exemptions, applying taxes on tobacco to new nicotine products, and requiring certain large businesses to make a one-time prepayment of state sales tax collections.

PART I

EXTENDING RETAIL SALES TAX TO SELECT SERVICES

Sec. 101. RCW 82.04.050 and 2021 c 296 s 8 and 2021 c 143 s 2 are each reenacted and amended to read as follows:

(1)(a) "Sale at retail" or "retail sale" means every sale of tangible personal property (including articles produced, fabricated, or imprinted) to all persons irrespective of the nature of their business and including, among others, without limiting the scope

1 hereof, persons who install, repair, clean, alter, improve
2 construct, or decorate real or personal property of or for consumers
3 other than a sale to a person who:

4 (i) Purchases for the purpose of resale as tangible personal
5 property in the regular course of business without intervening use by
6 such person, but a purchase for the purpose of resale by a regional
7 transit authority under RCW 81.112.300 is not a sale for resale; or

8 (ii) Installs, repairs, cleans, alters, imprints, improves,
9 constructs, or decorates real or personal property of or for
10 consumers, if such tangible personal property becomes an ingredient
11 or component of such real or personal property without intervening
12 use by such person; or

13 (iii) Purchases for the purpose of consuming the property
14 purchased in producing for sale as a new article of tangible personal
15 property or substance, of which such property becomes an ingredient
16 or component or is a chemical used in processing, when the primary
17 purpose of such chemical is to create a chemical reaction directly
18 through contact with an ingredient of a new article being produced
19 for sale; or

20 (iv) Purchases for the purpose of consuming the property
21 purchased in producing ferrosilicon which is subsequently used in
22 producing magnesium for sale, if the primary purpose of such property
23 is to create a chemical reaction directly through contact with an
24 ingredient of ferrosilicon; or

25 (v) Purchases for the purpose of providing the property to
26 consumers as part of competitive telephone service, as defined in RCW
27 82.04.065; or

28 (vi) Purchases for the purpose of satisfying the person's
29 obligations under an extended warranty as defined in subsection (7)
30 of this section, if such tangible personal property replaces or
31 becomes an ingredient or component of property covered by the
32 extended warranty without intervening use by such person.

33 (b) The term includes every sale of tangible personal property
34 that is used or consumed or to be used or consumed in the performance
35 of any activity defined as a "sale at retail" or "retail sale" even
36 though such property is resold or used as provided in (a)(i) through
37 (vi) of this subsection following such use.

38 (c) The term also means every sale of tangible personal property
39 to persons engaged in any business that is taxable under RCW
40 82.04.280(1) (a), (b), and (g), 82.04.290, and 82.04.2908.

1 (2) The term "sale at retail" or "retail sale" includes the s
2 of or charge made for tangible personal property consumed and/or for
3 labor and services rendered in respect to the following:

4 (a) The installing, repairing, cleaning, altering, imprinting, or
5 improving of tangible personal property of or for consumers,
6 including charges made for the mere use of facilities in respect
7 thereto, but excluding charges made for the use of self-service
8 laundry facilities, and also excluding sales of laundry service to
9 nonprofit health care facilities, and excluding services rendered in
10 respect to live animals, birds and insects;

11 (b) The constructing, repairing, decorating, or improving of new
12 or existing buildings or other structures under, upon, or above real
13 property of or for consumers, including the installing or attaching
14 of any article of tangible personal property therein or thereto,
15 whether or not such personal property becomes a part of the realty by
16 virtue of installation, and also includes the sale of services or
17 charges made for the clearing of land and the moving of earth
18 excepting the mere leveling of land used in commercial farming or
19 agriculture;

20 (c) The constructing, repairing, or improving of any structure
21 upon, above, or under any real property owned by an owner who conveys
22 the property by title, possession, or any other means to the person
23 performing such construction, repair, or improvement for the purpose
24 of performing such construction, repair, or improvement and the
25 property is then reconveyed by title, possession, or any other means
26 to the original owner;

27 (d) The cleaning, fumigating, razing, or moving of existing
28 buildings or structures, but does not include the charge made for
29 janitorial services; and for purposes of this section the term
30 "janitorial services" means those cleaning and caretaking services
31 ordinarily performed by commercial janitor service businesses
32 including, but not limited to, wall and window washing, floor
33 cleaning and waxing, and the cleaning in place of rugs, drapes and
34 upholstery. The term "janitorial services" does not include painting,
35 papering, repairing, furnace or septic tank cleaning, snow removal or
36 sandblasting;

37 (e) Automobile towing and similar automotive transportation
38 services, but not in respect to those required to report and pay
39 taxes under chapter 82.16 RCW;

1 (f) The furnishing of lodging and all other services by a hot
2 rooming house, tourist court, motel, trailer camp, and the granting
3 of any similar license to use real property, as distinguished from
4 the renting or leasing of real property, and it is presumed that the
5 occupancy of real property for a continuous period of one month or
6 more constitutes a rental or lease of real property and not a mere
7 license to use or enjoy the same. For the purposes of this
8 subsection, it is presumed that the sale of and charge made for the
9 furnishing of lodging for a continuous period of one month or more to
10 a person is a rental or lease of real property and not a mere license
11 to enjoy the same. For the purposes of this section, it is presumed
12 that the sale of and charge made for the furnishing of lodging
13 offered regularly for public occupancy for periods of less than a
14 month constitutes a license to use or enjoy the property subject to
15 sales and use tax and not a rental or lease of property;

16 (g) The installing, repairing, altering, or improving of digital
17 goods for consumers;

18 (h) Persons taxable under (a), (b), (c), (d), (e), (f), and (g)
19 of this subsection when such sales or charges are for property, labor
20 and services which are used or consumed in whole or in part by such
21 persons in the performance of any activity defined as a "sale at
22 retail" or "retail sale" even though such property, labor and
23 services may be resold after such use or consumption. Nothing
24 contained in this subsection may be construed to modify subsection
25 (1) of this section and nothing contained in subsection (1) of this
26 section may be construed to modify this subsection.

27 (3) The term "sale at retail" or "retail sale" includes the sale
28 of or charge made for personal, business, or professional services
29 including amounts designated as interest, rents, fees, admission, and
30 other service emoluments however designated, received by persons
31 engaging in the following business activities:

32 (a) Abstract, title insurance, and escrow services;

33 (b) Credit bureau services;

34 (c) Automobile parking and storage garage services;

35 (d) Landscape maintenance and horticultural services but
36 excluding (i) horticultural services provided to farmers and (ii)
37 pruning, trimming, repairing, removing, and clearing of trees and
38 brush near electric transmission or distribution lines or equipment,
39 if performed by or at the direction of an electric utility;

1 (e) Service charges associated with tickets to professional
2 sporting events;

3 (f) The following personal services: Tanning salon services,
4 tattoo parlor services, steam bath services, turkish bath services,
5 escort services, and dating services; ~~((and))~~

6 (g) Information technology training services, technical support,
7 and other services including, but not limited to, assisting with
8 network operations and support, help desk services, in-person
9 training related to hardware or software, network system support
10 services, data entry services, and data processing services;

11 (h) Custom website development services. For the purposes of this
12 subsection (3), "website development services" means the design,
13 development, and support of a website provided by a website developer
14 to a customer;

15 (i) Investigation, security services, security monitoring
16 services, and armored car services including, but not limited to,
17 background checks, security guard and patrol services, personal and
18 event security, armored car transportation of cash and valuables, and
19 security system services and monitoring. This does not include
20 locksmith services;

21 (j) Temporary staffing services. For the purposes of this
22 subsection (3), "temporary staffing services" means providing workers
23 to other businesses, except for hospitals licensed under chapter
24 70.41 or 71.12 RCW, for limited periods of time to supplement their
25 workforce and fill employment vacancies on a contract or for fee
26 basis;

27 (k) Advertising services. (i) For the purposes of this subsection
28 (3), "advertising services" means all digital and nondigital services
29 related to the creation, preparation, production, or dissemination of
30 advertisements including, but not limited to:

31 (A) Layout, art direction, graphic design, mechanical
32 preparation, production supervision, placement, referrals,
33 acquisition of advertising space, and rendering advice concerning the
34 best methods of advertising products or services; and

35 (B) Online referrals, search engine marketing, and lead
36 generation optimization, web campaign planning, the acquisition of
37 advertising space in the internet media, and the monitoring and
38 evaluation of website traffic for purposes of determining the
39 effectiveness of an advertising campaign.

40 (ii) "Advertising services" do not include:

(A) Web hosting services and domain name registration;

(B) Services rendered in respect to the following:

(I) "Newspapers" as defined in RCW 82.04.214;

(II) Printing or publishing under RCW 82.04.280; and

(III) "Radio and television broadcasting" within this state as defined in RCW 82.04 (section 1, chapter 9, Laws of 2025); and

(C) Services rendered in respect to out-of-home advertising, including: Billboard advertising; street furniture advertising; transit advertising; place-based advertising, such as in-store display advertising or point-of-sale advertising; dynamic or static signage at live events; naming rights; and fixed signage advertising. Out-of-home advertising does not include direct mail;

(l) Live presentations including, but not limited to, lectures, seminars, workshops, or courses where participants attend either in-person or via the internet or telecommunications equipment that allows audience members and the presenter or instructor to give, receive, and discuss information with each other in real time; and

(m)(i) Operating an athletic or fitness facility, including all charges for the use of such a facility or for any associated services and amenities, except as provided in ((+g+)) (m)(ii) of this subsection.

(ii) Notwithstanding anything to the contrary in ((+g+)) (m)(i) of this subsection (3), the term "sale at retail" and "retail sale" under this subsection does not include:

(A) Separately stated charges for the use of an athletic or fitness facility where such use is primarily for a purpose other than engaging in or receiving instruction in a physical fitness activity;

(B) Separately stated charges for the use of a discrete portion of an athletic or fitness facility, other than a pool, where such discrete portion of the facility does not by itself meet the definition of "athletic or fitness facility" in this subsection;

(C) Separately stated charges for services, such as ((advertising,)) massage, nutritional consulting, and body composition testing, that do not require the customer to engage in physical fitness activities to receive the service. The exclusion in this subsection (3)((+g+)) (m)(ii)(C) does not apply to personal training services and instruction in a physical fitness activity;

(D) Separately stated charges for physical therapy provided by a physical therapist, as those terms are defined in RCW 18.74.010, or occupational therapy provided by an occupational therapist;

practitioner, as those terms are defined in RCW 18.59.020, w performed pursuant to a referral from an authorized health care practitioner or in consultation with an authorized health care practitioner. For the purposes of this subsection (3)(~~(g)~~) (m) (ii)(D), an authorized health care practitioner means a health care practitioner licensed under chapter 18.83, 18.25, 18.36A, 18.57, 18.71, or 18.71A RCW, or, until July 1, 2022, chapter 18.57A RCW;

(E) Rent or association fees charged by a landlord or residential association to a tenant or residential owner with access to an athletic or fitness facility maintained by the landlord or residential association, unless the rent or fee varies depending on whether the tenant or owner has access to the facility;

(F) Services provided in the regular course of employment by an employee with access to an athletic or fitness facility maintained by the employer for use without charge by its employees or their family members;

(G) The provision of access to an athletic or fitness facility by an educational institution to its students and staff. However, charges made by an educational institution to its alumni or other members of the public for the use of any of the educational institution's athletic or fitness facilities are a retail sale under this subsection (3)(~~(g)~~) (m). For purposes of this subsection (3)(~~(g)~~) (m)(ii)(G), "educational institution" has the same meaning as in RCW 82.04.170;

(H) Yoga, chi gong, or martial arts classes, training, or events held at a community center, park, school gymnasium, college or university, hospital or other medical facility, private residence, or any other facility that is not operated within and as part of an athletic or fitness facility.

(iii) Nothing in (~~(g)~~) (m)(ii) of this subsection (3) may be construed to affect the taxation of sales made by the operator of an athletic or fitness facility, where such sales are defined as a retail sale under any provision of this section other than this subsection (3).

(iv) For the purposes of this subsection (3)(~~(g)~~) (m), the following definitions apply:

(A) "Athletic or fitness facility" means an indoor or outdoor facility or portion of a facility that is primarily used for: Exercise classes; strength and conditioning programs; personal training services; tennis, racquetball, handball, squash, or

1 pickleball; or other activities requiring the use of exercise
 2 strength training equipment, such as treadmills, elliptical machines,
 3 stair climbers, stationary cycles, rowing machines, pilates
 4 equipment, balls, climbing ropes, jump ropes, and weightlifting
 5 equipment.

6 (B) "Martial arts" means any of the various systems of training
 7 for physical combat or self-defense. "Martial arts" includes, but is
 8 not limited to, karate, kung fu, tae kwon do, Krav Maga, boxing,
 9 kickboxing, jujitsu, shootfighting, wrestling, aikido, judo, hapkido,
 10 Kendo, tai chi, and mixed martial arts.

11 (C) "Physical fitness activities" means activities that involve
 12 physical exertion for the purpose of improving or maintaining the
 13 general fitness, strength, flexibility, conditioning, or health of
 14 the participant. "Physical fitness activities" includes participating
 15 in yoga, chi gong, or martial arts.

16 For the purposes of (g) through (i) and (k) of this subsection
 17 (3), the terms "sale at retail" and "retail sale" do not include a
 18 sale between members of an affiliated group as defined in RCW
 19 82.04.299(1)(f).

20 (4)(a) The term also includes the renting or leasing of tangible
 21 personal property to consumers.

22 (b) The term does not include the renting or leasing of tangible
 23 personal property where the lease or rental is for the purpose of
 24 sublease or subrent.

25 (5) The term also includes the providing of "competitive
 26 telephone service," "telecommunications service," or "ancillary
 27 services," as those terms are defined in RCW 82.04.065, to consumers.

28 (6)(a) The term also includes the sale of prewritten computer
 29 software, custom software, and customization of prewritten computer
 30 software to a consumer, regardless of the method of delivery to the
 31 end user. For purposes of ~~((a) and (b) of)~~ this subsection (6)(a),
 32 the sale of prewritten computer software includes the sale of or
 33 charge made for a key or an enabling or activation code, where the
 34 key or code is required to activate prewritten computer software and
 35 put the software into use. There is no separate sale of the key or
 36 code from the prewritten computer software, regardless of how the
 37 sale may be characterized by the vendor or by the purchaser.

38 ~~(b) ((The term "retail sale" does not include the sale of or~~
 39 ~~charge made for:~~

40 ~~(i) Custom software; or~~

~~(ii) The customization of prewritten computer software.~~

~~(e))~~ (i) The term also includes the charge made to consumers for the right to access and use prewritten computer software, custom software, and customization of prewritten computer software, where possession of the software is maintained by the seller or a third party, regardless of whether the charge for the service is on a per use, per user, per license, subscription, or some other basis.

(ii)(A) The service described in ~~((e))~~ (b)(i) of this subsection (6) includes the right to access and use prewritten computer software, custom software, and customization of prewritten computer software to perform data processing.

(B) For purposes of this subsection (6) ~~((e))~~ (b)(ii), "data processing" means the systematic performance of operations on data to extract the required information in an appropriate form or to convert the data to usable information. Data processing includes check processing, image processing, form processing, survey processing, payroll processing, claim processing, and similar activities.

(7) The term also includes the sale of or charge made for an extended warranty to a consumer. For purposes of this subsection, "extended warranty" means an agreement for a specified duration to perform the replacement or repair of tangible personal property at no additional charge or a reduced charge for tangible personal property, labor, or both, or to provide indemnification for the replacement or repair of tangible personal property, based on the occurrence of specified events. The term "extended warranty" does not include an agreement, otherwise meeting the definition of extended warranty in this subsection, if no separate charge is made for the agreement and the value of the agreement is included in the sales price of the tangible personal property covered by the agreement. For purposes of this subsection, "sales price" has the same meaning as in RCW 82.08.010.

(8)(a) The term also includes the following sales to consumers of digital goods, digital codes, and digital automated services:

(i) Sales in which the seller has granted the purchaser the right of permanent use;

(ii) Sales in which the seller has granted the purchaser a right of use that is less than permanent;

(iii) Sales in which the purchaser is not obligated to make continued payment as a condition of the sale; and

1 (iv) Sales in which the purchaser is obligated to make contin
2 payment as a condition of the sale.

3 (b) A retail sale of digital goods, digital codes, or digital
4 automated services under this subsection (8) includes any services
5 provided by the seller exclusively in connection with the digital
6 goods, digital codes, or digital automated services, whether or not a
7 separate charge is made for such services.

8 (c) A retail sale of digital goods, digital codes, or digital
9 automated services does not include the following services if the
10 sale occurs between members of an affiliated group as defined in RCW
11 82.04.299(1)(f):

12 (i) Any service that primarily involves the application of human
13 effort by the seller, and the human effort originated after the
14 customer requested the service;

15 (ii) Live presentations, such as lectures, seminars, workshops,
16 or courses, where participants are connected to other participants
17 via the internet or telecommunications equipment, which allows
18 audience members and the presenter or instructor to give, receive,
19 and discuss information with each other in real time;

20 (iii) Advertising services. For purposes of this subsection
21 (8)(c), "advertising services" means all services directly related to
22 the creation, preparation, production, or dissemination of
23 advertisements. Advertising services include layout, art direction,
24 graphic design, mechanical preparation, production supervision,
25 placement, and rendering advice to a client concerning the best
26 methods of advertising that client's products or services.
27 Advertising services also include online referrals, search engine
28 marketing and lead generation optimization, web campaign planning,
29 the acquisition of advertising space in the internet media, and the
30 monitoring and evaluation of website traffic for purposes of
31 determining the effectiveness of an advertising campaign. Advertising
32 services do not include web hosting services and domain name
33 registration; and

34 (iv) Data processing services. For purposes of this subsection
35 (8)(c), "data processing service" means a primarily automated service
36 provided to a business or other organization where the primary object
37 of the service is the systematic performance of operations by the
38 service provider on data supplied in whole or in part by the customer
39 to extract the required information in an appropriate form or to
40 convert the data to usable information. Data processing service

1 include check processing, image processing, form processing, sur
2 processing, payroll processing, claim processing, and similar
3 activities. Data processing does not include the service described in
4 subsection (6)(b) of this section.

5 (d) For purposes of this subsection, "permanent" means perpetual
6 or for an indefinite or unspecified length of time. A right of
7 permanent use is presumed to have been granted unless the agreement
8 between the seller and the purchaser specifies or the circumstances
9 surrounding the transaction suggest or indicate that the right to use
10 terminates on the occurrence of a condition subsequent.

11 (9) The term also includes the charge made for providing tangible
12 personal property along with an operator for a fixed or indeterminate
13 period of time. A consideration of this is that the operator is
14 necessary for the tangible personal property to perform as designed.
15 For the purpose of this subsection (9), an operator must do more than
16 maintain, inspect, or set up the tangible personal property.

17 (10) The term does not include the sale of or charge made for
18 labor and services rendered in respect to the building, repairing, or
19 improving of any street, place, road, highway, easement, right-of-
20 way, mass public transportation terminal or parking facility, bridge,
21 tunnel, or trestle which is owned by a municipal corporation or
22 political subdivision of the state or by the United States and which
23 is used or to be used primarily for foot or vehicular traffic
24 including mass transportation vehicles of any kind.

25 (11) The term also does not include sales of chemical sprays or
26 washes to persons for the purpose of postharvest treatment of fruit
27 for the prevention of scald, fungus, mold, or decay, nor does it
28 include sales of feed, seed, seedlings, fertilizer, agents for
29 enhanced pollination including insects such as bees, and spray
30 materials to: (a) Persons who participate in the federal conservation
31 reserve program, the environmental quality incentives program, the
32 wetlands reserve program, and the wildlife habitat incentives
33 program, or their successors administered by the United States
34 department of agriculture; (b) farmers for the purpose of producing
35 for sale any agricultural product; (c) farmers for the purpose of
36 providing bee pollination services; and (d) farmers acting under
37 cooperative habitat development or access contracts with an
38 organization exempt from federal income tax under 26 U.S.C. Sec.
39 501(c)(3) of the federal internal revenue code or the Washington

1 state department of fish and wildlife to produce or improve wildl
2 habitat on land that the farmer owns or leases.

3 (12) The term does not include the sale of or charge made for
4 labor and services rendered in respect to the constructing,
5 repairing, decorating, or improving of new or existing buildings or
6 other structures under, upon, or above real property of or for the
7 United States, any instrumentality thereof, or a county or city
8 housing authority created pursuant to chapter 35.82 RCW, including
9 the installing, or attaching of any article of tangible personal
10 property therein or thereto, whether or not such personal property
11 becomes a part of the realty by virtue of installation. Nor does the
12 term include the sale of services or charges made for the clearing of
13 land and the moving of earth of or for the United States, any
14 instrumentality thereof, or a county or city housing authority. Nor
15 does the term include the sale of services or charges made for
16 cleaning up for the United States, or its instrumentalities,
17 radioactive waste and other by-products of weapons production and
18 nuclear research and development.

19 (13) The term does not include the sale of or charge made for
20 labor, services, or tangible personal property pursuant to agreements
21 providing maintenance services for bus, rail, or rail fixed guideway
22 equipment when a regional transit authority is the recipient of the
23 labor, services, or tangible personal property, and a transit agency,
24 as defined in RCW 81.104.015, performs the labor or services.

25 (14) The term does not include the sale for resale of any service
26 described in this section if the sale would otherwise constitute a
27 "sale at retail" and "retail sale" under this section.

28 (15)(a) The term "sale at retail" or "retail sale" includes
29 amounts charged, however labeled, to consumers to engage in any of
30 the activities listed in this subsection (15)(a), including the
31 furnishing of any associated equipment or, except as otherwise
32 provided in this subsection, providing instruction in such
33 activities, where such charges are not otherwise defined as a "sale
34 at retail" or "retail sale" in this section:

35 (i)(A) Golf, including any variant in which either golf balls or
36 golf clubs are used, such as miniature golf, hitting golf balls at a
37 driving range, and golf simulators, and including fees charged by a
38 golf course to a player for using his or her own cart. However,
39 charges for golf instruction are not a retail sale, provided that if
40 the instruction involves the use of a golfing facility that would

1 otherwise require the payment of a fee, such as green fees or driv
2 range fees, such fees, including the applicable retail sales tax,
3 must be separately identified and charged by the golfing facility
4 operator to the instructor or the person receiving the instruction.

5 (B) Notwithstanding (a)(i)(A) of this subsection (15) and except
6 as otherwise provided in this subsection (15)(a)(i)(B), the term
7 "sale at retail" or "retail sale" does not include amounts charged to
8 participate in, or conduct, a golf tournament or other competitive
9 event. However, amounts paid by event participants to the golf
10 facility operator are retail sales under this subsection (15)(a)(i).
11 Likewise, amounts paid by the event organizer to the golf facility
12 are retail sales under this subsection (15)(a)(i), if such amounts
13 vary based on the number of event participants;

14 (ii) Ballooning, hang gliding, indoor or outdoor sky diving,
15 paragliding, parasailing, and similar activities;

16 (iii) Air hockey, billiards, pool, foosball, darts, shuffleboard,
17 ping pong, and similar games;

18 (iv) Access to amusement park, theme park, and water park
19 facilities, including but not limited to charges for admission and
20 locker or cabana rentals. Discrete charges for rides or other
21 attractions or entertainment that are in addition to the charge for
22 admission are not a retail sale under this subsection (15)(a)(iv).
23 For the purposes of this subsection, an amusement park or theme park
24 is a location that provides permanently affixed amusement rides,
25 games, and other entertainment, but does not include parks or zoos
26 for which the primary purpose is the exhibition of wildlife, or
27 fairs, carnivals, and festivals as defined in (b)(i) of this
28 subsection;

29 (v) Batting cage activities;

30 (vi) Bowling, but not including competitive events, except that
31 amounts paid by the event participants to the bowling alley operator
32 are retail sales under this subsection (15)(a)(vi). Likewise, amounts
33 paid by the event organizer to the operator of the bowling alley are
34 retail sales under this subsection (15)(a)(vi), if such amounts vary
35 based on the number of event participants;

36 (vii) Climbing on artificial climbing structures, whether indoors
37 or outdoors;

38 (viii) Day trips for sightseeing purposes;

39 (ix) Bungee jumping, zip lining, and riding inside a ball,
40 whether inflatable or otherwise;

1 (x) Horseback riding offered to the public, where the seller
2 furnishes the horse to the buyer and providing instruction is not the
3 primary focus of the activity, including guided rides, but not
4 including therapeutic horseback riding provided by an instructor
5 certified by a nonprofit organization that offers national or
6 international certification for therapeutic riding instructors;

7 (xi) Fishing, including providing access to private fishing areas
8 and charter or guided fishing, except that fishing contests and
9 license fees imposed by a government entity are not a retail sale
10 under this subsection;

11 (xii) Guided hunting and hunting at game farms and shooting
12 preserves, except that hunting contests and license fees imposed by a
13 government entity are not a retail sale under this subsection;

14 (xiii) Swimming, but only in respect to (A) recreational or
15 fitness swimming that is open to the public, such as open swim, lap
16 swimming, and special events like kids night out and pool parties
17 during open swim time, and (B) pool parties for private events, such
18 as birthdays, family gatherings, and employee outings. Fees for
19 swimming lessons, to participate in swim meets and other
20 competitions, or to join a swim team, club, or aquatic facility are
21 not retail sales under this subsection (15)(a)(xiii);

22 (xiv) Go-karting, bumper cars, and other motorized activities
23 where the seller provides the vehicle and the premises where the
24 buyer will operate the vehicle;

25 (xv) Indoor or outdoor playground activities, such as inflatable
26 bounce structures and other inflatables; mazes; trampolines; slides;
27 ball pits; games of tag, including laser tag and soft-dart tag; and
28 human gyroscope rides, regardless of whether such activities occur at
29 the seller's place of business, but not including playground
30 activities provided for children by a licensed child day care center
31 or licensed family day care provider as those terms are defined in
32 RCW 43.216.010;

33 (xvi) Shooting sports and activities, such as target shooting,
34 skeet, trap, sporting clays, "5" stand, and archery, but only in
35 respect to discrete charges to members of the public to engage in
36 these activities, but not including fees to enter a competitive
37 event, instruction that is entirely or predominately classroom based,
38 or to join or renew a membership at a club, range, or other facility;

39 (xvii) Paintball and airsoft activities;

(xviii) Skating, including ice skating, roller skating, inline skating, but only in respect to discrete charges to members of the public to engage in skating activities, but not including skating lessons, competitive events, team activities, or fees to join or renew a membership at a skating facility, club, or other organization;

(xix) Nonmotorized snow sports and activities, such as downhill and cross-country skiing, snowboarding, ski jumping, sledding, snow tubing, snowshoeing, and similar snow sports and activities, whether engaged in outdoors or in an indoor facility with or without snow, but only in respect to discrete charges to the public for the use of land or facilities to engage in nonmotorized snow sports and activities, such as fees, however labeled, for the use of ski lifts and tows and daily or season passes for access to trails or other areas where nonmotorized snow sports and activities are conducted. However, fees for the following are not retail sales under this subsection (15)(a)(xix): (A) Instructional lessons; (B) permits issued by a governmental entity to park a vehicle on or access public lands; and (C) permits or leases granted by an owner of private timberland for recreational access to areas used primarily for growing and harvesting timber; and

(xx) Scuba diving; snorkeling; river rafting; surfing; kiteboarding; flyboarding; water slides; inflatables, such as water pillows, water trampolines, and water rollers; and similar water sports and activities.

(b) Notwithstanding anything to the contrary in this subsection (15), the term "sale at retail" or "retail sale" does not include charges:

(i) Made for admission to, and rides or attractions at, fairs, carnivals, and festivals. For the purposes of this subsection, fairs, carnivals, and festivals are events that do not exceed 21 days and a majority of the amusement rides, if any, are not affixed to real property;

(ii) Made by an educational institution to its students and staff for activities defined as retail sales by (a)(i) through (xx) of this subsection. However, charges made by an educational institution to its alumni or other members of the general public for these activities are a retail sale under this subsection (15). For purposes of this subsection (15)(b)(ii), "educational institution" has the same meaning as in RCW 82.04.170;

(iii) Made by a vocational school for commercial diver train that is licensed by the workforce training and education coordinating board under chapter 28C.10 RCW; or

(iv) Made for day camps offered by a nonprofit organization or state or local governmental entity that provide youth not older than age 18, or that are focused on providing individuals with disabilities or mental illness, the opportunity to participate in a variety of supervised activities.

(16)(a) The term "sale at retail" or "retail sale" includes the purchase or acquisition of tangible personal property and specified services by a person who receives either a qualifying grant exempt from tax under RCW 82.04.767 or 82.16.320 or a grant deductible under RCW 82.04.4339, except for transactions excluded from the definition of "sale at retail" or "retail sale" by any other provision of this section. Nothing in this subsection (16) may be construed to limit the application of any other provision of this section to purchases by a recipient of either a qualifying grant exempt from tax under RCW 82.04.767 or a grant deductible under RCW 82.04.4339, or by any other person.

(b) For purposes of this subsection (16), "specified services" means:

(i) The constructing, repairing, decorating, or improving of new or existing buildings or other structures under, upon, or above real property, including the installing or attaching of any article of tangible personal property therein or thereto, whether or not such personal property becomes a part of the realty by virtue of installation;

(ii) The clearing of land or the moving of earth, whether or not associated with activities described in (b)(i) of this subsection (16);

(iii) The razing or moving of existing buildings or structures; and

(iv) Landscape maintenance and horticultural services.

PART II

ELIMINATING CERTAIN DIGITAL AUTOMATED SERVICE EXCLUSIONS

Sec. 201. RCW 82.04.192 and 2020 c 139 s 4 are each amended to read as follows:

(1) "Digital audio works" means works that result from fixation of a series of musical, spoken, or other sounds, including ringtones.

(2) "Digital audiovisual works" means a series of related images which, when shown in succession, impart an impression of motion, together with accompanying sounds, if any.

(3)(a) "Digital automated service," except as provided in (b) of this subsection (3), means any service transferred electronically that uses one or more software applications.

(b) "Digital automated service" does not include:

~~(i) ((Any service that primarily involves the application of human effort by the seller, and the human effort originated after the customer requested the service;~~

~~(ii))~~ The loaning or transferring of money or the purchase, sale, or transfer of financial instruments. For purposes of this subsection (3)(b) ~~((ii))~~ (i), "financial instruments" include cash, accounts receivable and payable, loans and notes receivable and payable, debt securities, equity securities, as well as derivative contracts such as forward contracts, swap contracts, and options;

~~((iii))~~ (ii) Dispensing cash or other physical items from a machine;

~~((iv))~~ (iii) Payment processing services;

~~((v))~~ (iv) Parimutuel wagering and handicapping contests as authorized by chapter 67.16 RCW;

~~((vi))~~ (v) Telecommunications services and ancillary services as those terms are defined in RCW 82.04.065;

~~((vii))~~ (vi) The internet and internet access as those terms are defined in RCW 82.04.297;

~~((viii))~~ (vii) The service described in RCW 82.04.050(6) ~~((e))~~ (b);

~~((ix))~~ (viii) Online educational programs provided by a:

(A) Public or private elementary or secondary school; or

(B) An institution of higher education as defined in sections 1001 or 1002 of the federal higher education act of 1965 (Title 20 U.S.C. Secs. 1001 and 1002), as existing on July 1, 2009. For purposes of this subsection (3)(b) ~~((ix))~~ (viii)(B), an online educational program must be encompassed within the institution's accreditation;

~~((x) Live presentations, such as lectures, seminars, workshops, or courses, where participants are connected to other participants~~

1 ~~via the internet or telecommunications equipment, which all~~
 2 ~~audience members and the presenter or instructor to give, receive,~~
 3 ~~and discuss information with each other in real time;~~

4 ~~(xi))~~ (ix) Travel agent services, including online travel
 5 services, and automated systems used by travel agents to book
 6 reservations;

7 ~~((xii))~~ (x) (A) A service that allows the person receiving the
 8 service to make online sales of products or services, digital or
 9 otherwise, using either: (I) The service provider's website; or (II)
 10 the service recipient's website, but only when the service provider's
 11 technology is used in creating or hosting the service recipient's
 12 website or is used in processing orders from customers using the
 13 service recipient's website.

14 (B) The service described in this subsection (3)(b) ~~((xii))~~ (x)
 15 does not include the underlying sale of the products or services,
 16 digital or otherwise, by the person receiving the service;

17 ~~((xiii) Advertising services. For purposes of this subsection~~
 18 ~~(3)(b)(xiii), "advertising services" means all services directly~~
 19 ~~related to the creation, preparation, production, or the~~
 20 ~~dissemination of advertisements. Advertising services include layout,~~
 21 ~~art direction, graphic design, mechanical preparation, production~~
 22 ~~supervision, placement, and rendering advice to a client concerning~~
 23 ~~the best methods of advertising that client's products or services.~~
 24 ~~Advertising services also include online referrals, search engine~~
 25 ~~marketing and lead generation optimization, web campaign planning,~~
 26 ~~the acquisition of advertising space in the internet media, and the~~
 27 ~~monitoring and evaluation of website traffic for purposes of~~
 28 ~~determining the effectiveness of an advertising campaign. Advertising~~
 29 ~~services do not include web hosting services and domain name~~
 30 ~~registration;~~

31 ~~(xiv))~~ (xi) Telehealth as defined in RCW 18.134.010 or
 32 telemedicine as defined in RCW 48.43.735;

33 (xii) The mere storage of digital products, digital codes,
 34 computer software, or master copies of software. This exclusion from
 35 the definition of digital automated services includes providing space
 36 on a server for web hosting or the backing up of data or other
 37 information;

38 ~~((xv) Data processing services. For purposes of this subsection~~
 39 ~~(3)(b)(xv), "data processing service" means a primarily automated~~
 40 ~~service provided to a business or other organization where the~~

primary object of the service is the systematic performance of operations by the service provider on data supplied in whole or in part by the customer to extract the required information in an appropriate form or to convert the data to usable information. Data processing services include check processing, image processing, form processing, survey processing, payroll processing, claim processing, and similar activities. Data processing does not include the service described in RCW 82.04.050(6)(c)-(e)) and

((~~(xvi)~~)) (xiii) Digital goods.

(4) "Digital books" means works that are generally recognized in the ordinary and usual sense as books.

(5) "Digital code" means a code that provides a purchaser with the right to obtain one or more digital products, if all of the digital products to be obtained through the use of the code have the same sales and use tax treatment. "Digital code" does not include a code that represents a stored monetary value that is deducted from a total as it is used by the purchaser. "Digital code" also does not include a code that represents a redeemable card, gift card, or gift certificate that entitles the holder to select digital products of an indicated cash value. A digital code may be obtained by any means, including email or by tangible means regardless of its designation as song code, video code, book code, or some other term.

(6)(a) "Digital goods," except as provided in (b) of this subsection (6), means sounds, images, data, facts, or information, or any combination thereof, transferred electronically, including, but not limited to, specified digital products and other products transferred electronically not included within the definition of specified digital products.

(b) The term "digital goods" does not include:

(i) Telecommunications services and ancillary services as those terms are defined in RCW 82.04.065;

(ii) Computer software as defined in RCW 82.04.215;

(iii) The internet and internet access as those terms are defined in RCW 82.04.297;

(iv)(A) Except as provided in (b)(iv)(B) of this subsection (6), the representation of a personal or professional service in electronic form, such as an electronic copy of an engineering report prepared by an engineer, where the service primarily involves the application of human effort by the service provider, and the human effort originated after the customer requested the service.

(B) The exclusion in (b)(iv)(A) of this subsection (6) does apply to photographers in respect to amounts received for the taking of photographs that are transferred electronically to the customer, but only if the customer is an end user, as defined in RCW 82.04.190(11), of the photographs. Such amounts are considered to be for the sale of digital goods; and

(v) Services and activities excluded from the definition of digital automated services in subsection (3)(b)(i) through ~~((xv))~~ (xii) of this section and not otherwise described in (b)(i) through (iv) of this subsection (6).

(7) "Digital products" means digital goods and digital automated services.

(8) "Electronically transferred" or "transferred electronically" means obtained by the purchaser by means other than tangible storage media. It is not necessary that a copy of the product be physically transferred to the purchaser. So long as the purchaser may access the product, it will be considered to have been electronically transferred to the purchaser.

(9) "Specified digital products" means electronically transferred digital audiovisual works, digital audio works, and digital books.

(10) "Subscription radio services" means the sale of audio programming by a radio broadcaster as defined in RCW 82.08.0208, except as otherwise provided in this subsection. "Subscription radio services" does not include audio programming that is sold on a pay-per-program basis or that allows the buyer to access a library of programs at any time for a specific charge for that service.

(11) "Subscription television services" means the sale of video programming by a television broadcaster as defined in RCW 82.08.0208, except as otherwise provided in this subsection. "Subscription television services" does not include video programming that is sold on a pay-per-program basis or that allows the buyer to access a library of programs at any time for a specific charge for that service, but only if the seller is not subject to a franchise fee in this state under the authority of Title 47 U.S.C. Sec. 542(a) on the gross revenue derived from the sale.

PART III

CONCERNING THE TAXATION OF NICOTINE PRODUCTS

1 **Sec. 301.** RCW 82.26.010 and 2020 c 139 s 31 are each amended
2 read as follows:

3 The definitions in this section apply throughout this chapter
4 unless the context clearly requires otherwise.

5 (1) "Actual price" means the total amount of consideration for
6 which tobacco products are sold, valued in money, whether received in
7 money or otherwise, including any charges by the seller necessary to
8 complete the sale such as charges for delivery, freight,
9 transportation, or handling.

10 (2) "Affiliated" means related in any way by virtue of any form
11 or amount of common ownership, control, operation, or management.

12 (3) "Board" means the liquor and cannabis board.

13 (4) "Business" means any trade, occupation, activity, or
14 enterprise engaged in for the purpose of selling or distributing
15 tobacco products in this state.

16 (5) "Cigar" means a roll for smoking that is of any size or shape
17 and that is made wholly or in part of tobacco, irrespective of
18 whether the tobacco is pure or flavored, adulterated or mixed with
19 any other ingredient, if the roll has a wrapper made wholly or in
20 greater part of tobacco. "Cigar" does not include a cigarette.

21 (6) "Cigarette" has the same meaning as in RCW 82.24.010.

22 (7) "Department" means the department of revenue.

23 (8) "Distributor" means (a) any person engaged in the business of
24 selling tobacco products in this state who brings, or causes to be
25 brought, into this state from without the state any tobacco products
26 for sale, (b) any person who makes, manufactures, fabricates, or
27 stores tobacco products in this state for sale in this state, (c) any
28 person engaged in the business of selling tobacco products without
29 this state who ships or transports tobacco products to retailers in
30 this state, to be sold by those retailers, (d) any person engaged in
31 the business of selling tobacco products in this state who handles
32 for sale any tobacco products that are within this state but upon
33 which tax has not been imposed.

34 (9) "Indian country" means the same as defined in chapter 82.24
35 RCW.

36 (10) "Little cigar" means a cigar that has a cellulose acetate
37 integrated filter.

38 (11) "Manufacturer" means a person who manufactures and sells
39 tobacco products.

(12) "Manufacturer's representative" means a person hired by manufacturer to sell or distribute the manufacturer's tobacco products, and includes employees and independent contractors.

(13) "Moist snuff" means tobacco that is finely cut, ground, or powdered; is not for smoking; and is intended to be placed in the oral, but not the nasal, cavity.

(14) "Person" means any individual, receiver, administrator, executor, assignee, trustee in bankruptcy, trust, estate, firm, copartnership, joint venture, club, company, joint stock company, business trust, municipal corporation, the state and its departments and institutions, political subdivision of the state of Washington, corporation, limited liability company, association, society, any group of individuals acting as a unit, whether mutual, cooperative, fraternal, nonprofit, or otherwise. The term excludes any person immune from state taxation, including the United States or its instrumentalities, and federally recognized Indian tribes and enrolled tribal members, conducting business within Indian country.

(15) "Place of business" means any place where tobacco products are sold or where tobacco products are manufactured, stored, or kept for the purpose of sale, including any vessel, vehicle, airplane, train, or vending machine.

(16) "Retail outlet" means each place of business from which tobacco products are sold to consumers.

(17) "Retailer" means any person engaged in the business of selling tobacco products to ultimate consumers.

(18)(a) "Sale" means any transfer, exchange, or barter, in any manner or by any means whatsoever, for a consideration, and includes and means all sales made by any person.

(b) The term "sale" includes a gift by a person engaged in the business of selling tobacco products, for advertising, promoting, or as a means of evading the provisions of this chapter.

(19)(a) "Taxable sales price" means:

(i) In the case of a taxpayer that is not affiliated with the manufacturer, distributor, or other person from whom the taxpayer purchased tobacco products, the actual price for which the taxpayer purchased the tobacco products;

(ii) In the case of a taxpayer that purchases tobacco products from an affiliated manufacturer, affiliated distributor, or other affiliated person, and that sells those tobacco products to unaffiliated distributors, unaffiliated retailers, or ultimate

1 consumers, the actual price for which that taxpayer sells th
2 tobacco products to unaffiliated distributors, unaffiliated
3 retailers, or ultimate consumers;

4 (iii) In the case of a taxpayer that sells tobacco products only
5 to affiliated distributors or affiliated retailers, the price,
6 determined as nearly as possible according to the actual price, that
7 other distributors sell similar tobacco products of like quality and
8 character to unaffiliated distributors, unaffiliated retailers, or
9 ultimate consumers;

10 (iv) In the case of a taxpayer that is a manufacturer selling
11 tobacco products directly to ultimate consumers, the actual price for
12 which the taxpayer sells those tobacco products to ultimate
13 consumers;

14 (v) In the case of a taxpayer that has acquired tobacco products
15 under a sale as defined in subsection (18)(b) of this section, the
16 price, determined as nearly as possible according to the actual
17 price, that the taxpayer or other distributors sell the same tobacco
18 products or similar tobacco products of like quality and character to
19 unaffiliated distributors, unaffiliated retailers, or ultimate
20 consumers; or

21 (vi) In any case where (a)(i) through (v) of this subsection do
22 not apply, the price, determined as nearly as possible according to
23 the actual price, that the taxpayer or other distributors sell the
24 same tobacco products or similar tobacco products of like quality and
25 character to unaffiliated distributors, unaffiliated retailers, or
26 ultimate consumers.

27 (b) For purposes of (a)(i) and (ii) of this subsection only,
28 "person" includes both persons as defined in subsection (14) of this
29 section and any person immune from state taxation, including the
30 United States or its instrumentalities, and federally recognized
31 Indian tribes and enrolled tribal members, conducting business within
32 Indian country.

33 (c) The department may adopt rules regarding the determination of
34 taxable sales price under this subsection.

35 (20) "Taxpayer" means a person liable for the tax imposed by this
36 chapter.

37 (21) "Tobacco products" means cigars, cheroots, stogies,
38 periques, granulated, plug cut, crimp cut, ready rubbed, and other
39 smoking tobacco, snuff, snuff flour, cavendish, plug and twist
40 tobacco, fine-cut and other chewing tobaccos, shorts, refuse scraps

clippings, cuttings and sweepings of tobacco, and other kinds of tobacco, prepared in such manner as to be suitable for chewing or smoking in a pipe or otherwise, or both for chewing and smoking, and any other product, regardless of form, that contains tobacco or nicotine, whether derived from tobacco or created synthetically, and is intended for human consumption or placement in the oral or nasal cavity or absorption into the human body by any other means, but does not include cigarettes as defined in RCW 82.24.010 or a drug, device, or combination product approved, as of December 31, 2024, for sale by the United States food and drug administration, as those terms are defined in the federal food, drug, and cosmetic act (21 U.S.C. Sec. 301 et seq.) as it exists on the effective date of this section.

(22) "Unaffiliated distributor" means a distributor that is not affiliated with the manufacturer, distributor, or other person from whom the distributor has purchased tobacco products.

(23) "Unaffiliated retailer" means a retailer that is not affiliated with the manufacturer, distributor, or other person from whom the retailer has purchased tobacco products.

PART IV MISCELLANEOUS

NEW SECTION. **Sec. 401.** If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected.

NEW SECTION. **Sec. 402.** This act is necessary for the support of the state government and its existing public institutions.

NEW SECTION. **Sec. 403.** Sections 101 and 201 of this act take effect October 1, 2025.

NEW SECTION. **Sec. 404.** Section 301 of this act takes effect January 1, 2026.

--- END ---

Model Ordinance

Final revised version of the City model ordinance for business & occupation tax. Dated October 2025.

The legislative intent information contained in the boxes indicates the intent of the ordinance and provide guidance for courts and administrators in the uniform interpretation of the ordinance. They should not be adopted as part of the ordinance, but as a supporting document to the ordinance.

While the tax provisions of this chapter are intended to provide a uniform methodology for levying a gross receipts tax on business entities, nothing in this chapter should be construed as limiting a city's ability to levy and collect a business privilege tax on any other basis; such as a tax on square footage, a tax on annualized full-time equivalents [head tax], graduated annual license tax, or any other tax calculated on a basis other than a gross receipts tax [gross income of the business, gross proceeds of sales, or value of products multiplied by rates.]

MODEL ORDINANCE CHAPTER ____.

.010 Purpose. [CITY MAY ENACT A "PURPOSE PROVISION" IN THIS SECTION.]

.020 Exercise of revenue license power. The provisions of this chapter shall be deemed an exercise of the power of the City to license for revenue. The provisions of this chapter are subject to periodic statutory or administrative rule changes or judicial interpretations of the ordinances or rules. The responsibility rests with the licensee or taxpayer to reconfirm tax computation procedures and remain in compliance with the City code.

Legislative intent information

This section implements Washington Constitution Article XI, Sec. 12 and RCW 35A.82.020 and 35A.11.020 (code cities); 35.22.280(32) (first class cities); RCW 35.23.440(8) (second class cities); 35.27.370(9) (towns), which give municipalities the authority to license for revenue. In the absence of a legal or constitutional prohibition, municipalities have the power to define taxation categories as they see fit in order to respond to the unique concerns and responsibilities of local government. See *Enterprise Leasing v. City of Tacoma*, 139 Wn.2d 546 (1999). It is intended that this model ordinance be uniform among the various municipalities adopting it.

.028 Administrative Provisions. The administrative provisions contained in chapter _____ shall be fully applicable to the provisions of this chapter except as expressly stated to the contrary herein.

.030 Definitions. In construing the provisions of this chapter, the following definitions shall be applied. Words in the singular number shall include the plural, and the plural shall include the singular.

"Business." "Business" includes all activities engaged in with the object of gain, benefit, or advantage to the taxpayer or to another person or class, directly or indirectly. **(Mandatory)**

"Business and occupation tax." "Business and occupation tax" or "gross receipts tax" means a tax imposed on or measured by the value of products, the gross income of the business, or the gross proceeds of sales, as the case may be, and that is the legal liability of the business. **(Mandatory)**

"Commercial or industrial use." "Commercial or industrial use" means the following uses of products, including by-products, by the extractor or manufacturer thereof:

- (1) Any use as a consumer; and
- (2) The manufacturing of articles, substances or commodities;

"Delivery" means the transfer of possession of tangible personal property between the seller and the buyer or the buyer's representative. Delivery to an employee of a buyer is considered delivery to the buyer. Transfer of possession of tangible personal property occurs when the buyer or the buyer's representative first takes

physical control of the property or exercises dominion and control over the property. Dominion and control means the buyer has the ability to put the property to the buyer's own purposes. It means the buyer or the buyer's representative has made the final decision to accept or reject the property, and the seller has no further right to possession of the property and the buyer has no right to return the property to the seller, other than under a warranty contract. A buyer does not exercise dominion and control over tangible personal property merely by arranging for shipment of the property from the seller to itself. A buyer's representative is a person, other than an employee of the buyer, who is authorized in writing by the buyer to receive tangible personal property and take dominion and control by making the final decision to accept or reject the property. Neither a shipping company nor a seller can serve as a buyer's representative. It is immaterial where the contract of sale is negotiated or where the buyer obtains title to the property. Delivery terms and other provisions of the Uniform Commercial Code (Title 62A RCW) do not determine when or where delivery of tangible personal property occurs for purposes of taxation. **(Mandatory)**

“Digital automated service,” “digital code,” and “digital goods” have the same meaning as in RCW 82.04.192. **(Mandatory)**

“Digital products” means digital goods, digital codes, digital automated services, and the services described in RCW 82.04.050(2)(g) and (6)(b). **(Mandatory)**

“Eligible gross receipts tax.” The term “eligible gross receipts tax” means a tax which:

- (1) Is imposed on the act or privilege of engaging in business activities within section .050; and
- (2) Is measured by the gross volume of business, in terms of gross receipts and is not an income tax or value added tax; and
- (3) Is not, pursuant to law or custom, separately stated from the sales price; and
- (4) Is not a sales or use tax, business license fee, franchise fee, royalty or severance tax measured by volume or weight, or concession charge, or payment for the use and enjoyment of property, property right or a privilege; and
- (5) Is a tax imposed by a local jurisdiction, whether within or without the State of Washington, and not by a Country, State, Province, or any other non-local jurisdiction above the County level. **(Mandatory)**

[Comment: This definition is worded slightly different from the state's definition (RCW 82.04.440) in that it goes into more detail in describing what constitutes an eligible gross receipts tax. In addition, it makes it very clear that an eligible gross receipts tax for which a credit can be calculated must be imposed at the local level.]

“Engaging in business” –

- (1) The term “engaging in business” means commencing, conducting, or continuing in business, and also the exercise of corporate or franchise powers, as well as liquidating a business when the liquidators thereof hold themselves out to the public as conducting such business.
- (2) This section sets forth examples of activities that constitute engaging in business in the City, and establishes safe harbors for certain of those activities so that a person who meets the criteria may engage in de minimis business activities in the City without having to register and obtain a business license or pay City business and occupation taxes. The activities listed in this section are illustrative only and are not intended to narrow the definition of “engaging in business” in subsection (1). If an activity is not listed, whether it constitutes engaging in business in the City shall be determined by considering all the facts and circumstances and applicable law.
- (3) Without being all inclusive, any one of the following activities conducted within the City by a person, or its employee, agent, representative, independent contractor, broker or another acting on its behalf constitutes engaging in business and requires a person to register and obtain a business license.
 - (a) Owning, renting, leasing, maintaining, or having the right to use, or using, tangible personal property, intangible personal property, or real property permanently or temporarily located in the City.
 - (b) Owning, renting, leasing, using, or maintaining, an office, place of business, or other establishment in the City.
 - (c) Soliciting sales.

- (d) Making repairs or providing maintenance or service to real or tangible personal property, including warranty work and property maintenance.
 - (e) Providing technical assistance or service, including quality control, product inspections, warranty work, or similar services on or in connection with tangible personal property sold by the person or on its behalf.
 - (f) Installing, constructing, or supervising installation or construction of, real or tangible personal property.
 - (g) Soliciting, negotiating, or approving franchise, license, or other similar agreements.
 - (h) Collecting current or delinquent accounts.
 - (i) Picking up and transporting tangible personal property, solid waste, construction debris, or excavated materials.
 - (j) Providing disinfecting and pest control services, employment and labor pool services, home nursing care, janitorial services, appraising, landscape architectural services, security system services, surveying, and real estate services including the listing of homes and managing real property.
 - (k) Rendering professional services such as those provided by accountants, architects, attorneys, auctioneers, consultants, engineers, professional athletes, barbers, baseball clubs and other sports organizations, chemists, consultants, psychologists, court reporters, dentists, doctors, detectives, laboratory operators, teachers, veterinarians.
 - (l) Meeting with customers or potential customers, even when no sales or orders are solicited at the meetings.
 - (m) Training or recruiting agents, representatives, independent contractors, brokers or others, domiciled or operating on a job in the City, acting on its behalf, or for customers or potential customers.
 - (n) Investigating, resolving, or otherwise assisting in resolving customer complaints.
 - (o) In-store stocking or manipulating products or goods, sold to and owned by a customer, regardless of where sale and delivery of the goods took place.
 - (p) Delivering goods in vehicles owned, rented, leased, used, or maintained by the person or another acting on its behalf.
- (4) If a person, or its employee, agent, representative, independent contractor, broker or another acting on the person's behalf, engages in no other activities in or with the City but the following, it need not register and obtain a business license and pay tax.
- (a) Meeting with suppliers of goods and services as a customer.
 - (b) Meeting with government representatives in their official capacity, other than those performing contracting or purchasing functions.
 - (c) Attending meetings, such as board meetings, retreats, seminars, and conferences, or other meetings wherein the person does not provide training in connection with tangible personal property sold by the person or on its behalf. This provision does not apply to any board of director member or attendee engaging in business such as a member of a board of directors who attends a board meeting.
 - (d) Renting tangible or intangible property as a customer when the property is not used in the City.
 - (e) Attending, but not participating in a "trade show" or "multiple vendor events". Persons participating at a trade show shall review the City's trade show or multiple vendor event ordinances.
 - (f) Conducting advertising through the mail.
 - (g) Soliciting sales by phone from a location outside the City.
- (5) A seller located outside the City merely delivering goods into the City by means of common carrier is not required to register and obtain a business license, provided that it engages in no other business activities in the City. Such activities do not include those in subsection (4).

The City expressly intends that engaging in business include any activity sufficient to establish nexus for purposes of applying the tax under the law and the constitutions of the United States and the State of Washington. Nexus is presumed to continue as long as the taxpayer benefits from the activity that constituted the original nexus generating contact or subsequent contacts. **(Mandatory)**

[Comment: Section (2) has been added to the State's definition of engaging in business to give guidelines and parameters to businesses in order for them to better ascertain whether or not they need to license and pay tax to the cities.]

“Extracting.” “Extracting” is the activity engaged in by an extractor and is reportable under the extracting classification. [Comment: This definition is not contained in state law; however, RCW 35.102.120 requires that the model ordinance include this definition.]

“Extractor.” “Extractor” means every person who from the person's own land or from the land of another under a right or license granted by lease or contract, either directly or by contracting with others for the necessary labor or mechanical services, for sale or for commercial or industrial use, mines, quarries, takes or produces coal, oil, natural gas, ore, stone, sand, gravel, clay, mineral or other natural resource product; or fells, cuts or takes timber, Christmas trees, other than plantation Christmas trees, or other natural products; or takes fish, shellfish, or other sea or inland water foods or products. “Extractor” does not include persons performing under contract the necessary labor or mechanical services for others; or persons meeting the definition of farmer.

“Extractor for Hire” “Extractor for hire” means a person who performs under contract necessary labor or mechanical services for an extractor.

“Gross income of the business.” “Gross income of the business” means the value proceeding or accruing by reason of the transaction of the business engaged in and includes gross proceeds of sales, compensation for the rendition of services, gains realized from trading in stocks, bonds, or other evidences of indebtedness, interest, discount, rents, royalties, fees, commissions, dividends, and other emoluments however designated, all without any deduction on account of the cost of tangible property sold, the cost of materials used, labor costs, interest, discount, delivery costs, taxes, or any other expense whatsoever paid or accrued and without any deduction on account of losses. **(Mandatory)**

“Gross proceeds of sales.” “Gross proceeds of sales” means the value proceeding or accruing from the sale of tangible personal property, digital goods, digital codes, digital automated services or for other services rendered, without any deduction on account of the cost of property sold, the cost of materials used, labor costs, interest, discount paid, delivery costs, taxes, or any other expense whatsoever paid or accrued and without any deduction on account of losses. **(Mandatory)**

“Manufacturing.” “Manufacturing” means the activity conducted by a manufacturer and is reported under the manufacturing classification. **(Mandatory unless you don't tax manufacturing activities)**
[Comment: This definition is not contained in state law, however RCW 35.102.120 requires that the model ordinance include this definition.]

“Manufacturer,” “to manufacture.”

- (1) “Manufacturer” means every person who, either directly or by contracting with others for the necessary labor or mechanical services, manufactures for sale or for commercial or industrial use from the person's own materials or ingredients any products. When the owner of equipment or facilities furnishes, or sells to the customer prior to manufacture, materials or ingredients equal to less than twenty percent (20%) of the total value of all materials or ingredients that become a part of the finished product, the owner of the equipment or facilities will be deemed to be a processor for hire, and not a manufacturer. **(Mandatory)** (A business not located in this City that is the owner of materials or ingredients processed for it in this City by a processor for hire shall be deemed to be engaged in business as a manufacturer in this City.) **(Optional)**

Comment: This definition differs from that found in RCW 82.04.110. The manufacturing vs. processing for hire language has been included within this definition rather than covered by rule as provided in RCW 82.04.110. The optional portion of this definition is different from the RCW in that the RCW allows for the owner of materials that are processed in Washington to be excluded as a manufacturer. It is presumed that the RCW was written in this way to encourage material owners to bring their materials into Washington to be processed by Washington processors for hire. The State chooses to forego the tax that the owner would pay on the value of the materials under the manufacturing classification. The aluminum and nuclear fuel assembly provisions were excluded since no B & O city contains these types of activities.

- (2) “To manufacture” means all activities of a commercial or industrial nature wherein labor or skill is applied, by hand or machinery, to materials or ingredients so that as a result thereof a new, different or useful product is produced for sale or commercial or industrial use, and shall include:
- (a) The production of special made or custom made articles;
 - (b) The production of dental appliances, devices, restorations, substitutes, or other dental laboratory products by a dental laboratory or dental technician;
 - (c) Crushing and/or blending of rock, sand, stone, gravel, or ore; and
 - (d) The producing of articles for sale, or for commercial or industrial use from raw materials or prepared materials by giving such materials, articles, and substances of trade or commerce new forms, qualities, properties or combinations including, but not limited to, such activities as making, fabricating, processing, refining, mixing, slaughtering, packing, aging, curing, mild curing, preserving, canning, and the preparing and freezing of fresh fruits and vegetables.

“To manufacture” shall not include the production of digital goods or the production of computer software if the computer software is delivered from the seller to the purchaser by means other than tangible storage media, including the delivery by use of a tangible storage media where the tangible storage media is not physically transferred to the purchaser. **(Mandatory)**

Comment: This definition is different from RCW 82.04.120. The cutting, delimbing, and measuring of felled, cut, or taken trees does not usually take place within cities so that was deleted. The RCW also states that some activities which are covered in other special taxing classifications at the State level are not manufacturing. Although some of these activities normally do not take place in cities we included them into manufacturing since they fall within the definition. Manufacturing activities covered in other tax classifications at the State level such as slaughtering, curing, preserving, or canning were included in this definition since the Cities do not have the other classifications.

“Person.” “Person” means any individual, receiver, administrator, executor, assignee, trustee in bankruptcy, trust, estate, firm, co-partnership, joint venture, club, company, joint stock company, business trust, municipal corporation, political subdivision of the State of Washington, corporation, limited liability company, association, society, or any group of individuals acting as a unit, whether mutual, cooperative, fraternal, non-profit, or otherwise and the United States or any instrumentality thereof. **(Mandatory)**

“Retailing.” “Retailing” means the activity of engaging in making sales at retail and is reported under the retailing classification. **(Mandatory)**

Comment: This definition is not contained in state law, however RCW 35.102.120 requires that the model ordinance include this definition.

“Retail Service.” “Retail service” shall include the sale of or charge made for personal, business, or professional services including amounts designated as interest, rents, fees, admission, and other service emoluments however designated, received by persons engaging in the following business activities:

- (1) Amusement and recreation services including but not limited to golf, pool, billiards, skating, bowling, swimming, bungee jumping, ski lifts and tows, basketball, racquet ball, handball, squash, tennis, batting cages, day trips for sightseeing purposes, and others, when provided to consumers. “Amusement and recreation services” also include the provision of related facilities such as basketball courts, tennis courts, handball courts, swimming pools, and charges made for providing the opportunity to dance. The term “amusement and recreation services” does not include instructional lessons to learn a particular activity such as tennis lessons, swimming lessons, or archery lessons.
- (2) Abstract, title insurance, and escrow services;
- (3) Credit bureau services;
- (4) Automobile parking and storage garage services;

- (5) Landscape maintenance and horticultural services but excluding (i) horticultural services provided to farmers and (ii) pruning, trimming, repairing, removing, and clearing of trees and brush near electric transmission or distribution lines or equipment, if performed by or at the direction of an electric utility;
- (6) Service charges associated with tickets to professional sporting events; and
- (7) The following personal services: Physical fitness services, tanning salon services, tattoo parlor services, steam bath services, Turkish bath services, escort services, and dating services.
- (8) The term shall also include the renting or leasing of tangible personal property to consumers and the rental of equipment with an operator. **(Mandatory)**

Comment: This definition has been removed and separated from the definition of “sale at retail” since many cities have kept these activities taxable at a rate different from their “retailing” rate. The State changed these activities to retail from service a few decades ago. This separation of definitions enables those cities that have historically taxed retail sales and retail services at a different rate to continue to do so. The definition includes more examples under the amusement and recreation subsection than State’s definition and these examples originated from the State’s rule on amusement and recreation.

“Sale,” “casual or isolated sale.”

- (1) “Sale” means any transfer of the ownership of, title to, or possession of, property for a valuable consideration and includes any activity classified as a “sale at retail,” “retail sale,” or “retail service.” It includes renting or leasing, conditional sale contracts, leases with option to purchase, and any contract under which possession of the property is given to the purchaser but title is retained by the vendor as security for the payment of the purchase price. It also includes the furnishing of food, drink, or meals for compensation whether consumed upon the premises or not.
- (2) “Casual or isolated sale” means a sale made by a person who is not engaged in the business of selling the type of property involved on a routine or continuous basis. [Comment: the term “routine or continuous” comes from WAC 458-20-106.]

“Sale at retail,” “retail sale.”

- (1) “Sale at retail” or “retail sale” means every sale of tangible personal property (including articles produced, fabricated, or imprinted) to all persons irrespective of the nature of their business and including, among others, without limiting the scope hereof, persons who install, repair, clean, alter, improve, construct, or decorate real or personal property of or for consumers, other than a sale to a person who presents a resale certificate under RCW 82.04.470 and who:
 - (a) Purchases for the purpose of resale as tangible personal property in the regular course of business without intervening use by such person; or
 - (b) Installs, repairs, cleans, alters, imprints, improves, constructs, or decorates real or personal property of or for consumers, if such tangible personal property becomes an ingredient or component of such real or personal property without intervening use by such person; or
 - (c) Purchases for the purpose of consuming the property purchased in producing for sale a new article of tangible personal property or substance, of which such property becomes an ingredient or component or is a chemical used in processing, when the primary purpose of such chemical is to create a chemical reaction directly through contact with an ingredient of a new article being produced for sale; or
 - (d) Purchases for the purpose of consuming the property purchased in producing ferrosilicon which is subsequently used in producing magnesium for sale, if the primary purpose of such property is to create a chemical reaction directly through contact with an ingredient of ferrosilicon; or
 - (e) Purchases for the purpose of providing the property to consumers as part of competitive telephone service, as defined in RCW 82.04.065; ~~or The term shall include every sale of tangible personal property which is used or consumed or to be used or consumed in the performance of any activity classified as a “sale at retail” or “retail sale” even though such property is resold or utilized as provided in (a), (b), (c), (d), or (e) of this subsection following such use.~~
 - (f) Purchases for the purpose of satisfying the person's obligations under an extended warranty as defined in subsection ~~(8)~~(7) of this section, if such tangible personal property replaces or becomes an

ingredient or component of property covered by the extended warranty without intervening use by such person.

The term shall include every sale of tangible personal property which is used or consumed or to be used or consumed in the performance of any activity classified as a "sale at retail" or "retail sale" even though such property is resold or utilized as provided in (a), (b), (c), (d), (e), or (f) of this subsection following such use.

The term also means every sale of tangible personal property to persons engaged in any business that is taxable under RCW 82.04.280(1)(a), (b), and (g), 82.04.290, and 82.04.2908.

- (2) "Sale at retail" or "retail sale" also means every sale of tangible personal property to persons engaged in any business activity which is taxable under .050(1)(g).
- (3) The term "sale at retail" or "retail sale" includes the sale of or charge made for personal, business, or professional services including amounts designated as interest, rents, fees, admission, and other service emoluments however designated, received by persons engaging in the following business activities:
 - (a) Information technology training services, technical support, and other services including, but not limited to, assisting with network operations and support, help desk services, in-person training related to hardware or software, network system support services, data entry services, and data processing services; or
 - (b) Custom website development services. For the purposes of this subsection (3), "website development services" means the design, development, and support of a website provided by a website developer to a customer; or
 - (c) Investigation, security services, security monitoring services, and armored car services including, but not limited to, background checks, security guard and patrol services, personal and event security, armored car transportation of cash and valuables, and security system services and monitoring. This does not include locksmith services; or
 - (d) Temporary staffing services. For the purposes of this subsection (3), "temporary staffing services" means providing workers to other businesses, except for hospitals licensed under chapter 70.41 or 71.12 RCW, for limited periods of time to supplement their workforce and fill employment vacancies on a contract or for fee basis; or
 - (e) Advertising services. (i) For the purposes of this subsection (3), "advertising services" means all digital and nondigital services related to the creation, preparation, production, or dissemination of advertisements including, but not limited to: (A) Layout, art direction, graphic design, mechanical preparation, production supervision, placement, referrals, acquisition of advertising space, and rendering advice concerning the best methods of advertising products or services; and (B) Online referrals, search engine marketing, and lead generation optimization, web campaign planning, the acquisition of advertising space in the internet media, and the monitoring and evaluation of website traffic for purposes of determining the effectiveness of an advertising campaign.
 - (ii) "Advertising services" do not include:
 - (A) Web hosting services and domain name registration;
 - (B) Services rendered in respect to the following:
 - (I) "Newspapers" as defined in RCW 82.04.214;
 - (II) Printing or publishing under RCW 82.04.280; and
 - (III) "Radio and television broadcasting" within this state as defined in RCW 82.04 (section 1, chapter 9, Laws of 2025); and
 - (C) Services rendered in respect to out-of-home advertising, including: Billboard advertising; street furniture advertising; transit advertising; place-based advertising, such as in-store display advertising or point-of-sale advertising; dynamic or static signage at live events; naming rights; and fixed signage advertising. Out-of-home advertising does not include direct mail; or
 - (f) Live presentations including, but not limited to, lectures, seminars, workshops, or courses where participants attend either in person or via the internet or telecommunications equipment that allows

audience members and the presenter or instructor to give, receive, and discuss information with each other in real time.

For the purposes of (a) through (c) and (e) of this subsection (3), the terms "sale at retail" and "retail sale" do not include a sale between members of an affiliated group as defined in RCW 82.04.299(1)(f).

(4) "Sale at retail" or "retail sale" shall include the sale of or charge made for tangible personal property consumed and/or for labor and services rendered in respect to the following:

- (a) The installing, repairing, cleaning, altering, imprinting, or improving of tangible personal property of or for consumers, including charges made for the mere use of facilities in respect thereto, but excluding charges made for the use of coin-operated laundry facilities when such facilities are situated in an apartment house, rooming house, or mobile home park for the exclusive use of the tenants thereof, and also excluding sales of laundry service to nonprofit health care facilities, and excluding services rendered in respect to live animals, birds and insects;
- (b) The constructing, repairing, decorating, or improving of new or existing buildings or other structures under, upon, or above real property of or for consumers, including the installing or attaching of any article of tangible personal property therein or thereto, whether or not such personal property becomes a part of the realty by virtue of installation, and shall also include the sale of services or charges made for the clearing of land and the moving of earth excepting the mere leveling of land used in commercial farming or agriculture;
- (c) The charge for labor and services rendered in respect to constructing, repairing, or improving any structure upon, above, or under any real property owned by an owner who conveys the property by title, possession, or any other means to the person performing such construction, repair, or improvement for the purpose of performing such construction, repair, or improvement and the property is then reconveyed by title, possession, or any other means to the original owner;
- (d) The sale of or charge made for labor and services rendered in respect to the cleaning, fumigating, razing or moving of existing buildings or structures, but shall not include the charge made for janitorial services; and for purposes of this section the term "janitorial services" shall mean those cleaning and caretaking services ordinarily performed by commercial janitor service businesses including, but not limited to, wall and window washing, floor cleaning and waxing, and the cleaning in place of rugs, drapes and upholstery. The term "janitorial services" does not include painting, papering, repairing, furnace or septic tank cleaning, snow removal or sandblasting;
- (e) The sale of or charge made for labor and services rendered in respect to automobile towing and similar automotive transportation services, but not in respect to those required to report and pay taxes under chapter 82.16 RCW;
- (f) The sale of and charge made for the furnishing of lodging and all other services, except telephone business and cable service, by a hotel, rooming house, tourist court, motel, trailer camp, and the granting of any similar license to use real property, as distinguished from the renting or leasing of real property, and it shall be presumed that the occupancy of real property for a continuous period of one month or more constitutes a rental or lease of real property and not a mere license to use or enjoy the same. For the purposes of this subsection, it shall be presumed that the sale of and charge made for the furnishing of lodging for a continuous period of one month or more to a person is a rental or lease of real property and not a mere license to enjoy the same;
- (g) The installing, repairing, altering, or improving of digital goods for consumers;
- (h) The sale of or charge made for tangible personal property, labor and services to persons taxable under (a), (b), (c), (d), (e), (f), and (g) of this subsection when such sales or charges are for property, labor and services which are used or consumed in whole or in part by such persons in the performance of any activity defined as a "sale at retail" or "retail sale" even though such property, labor and services may be resold after such use or consumption. Nothing contained in this subsection shall be construed to modify subsection (1) of this section and nothing contained in subsection (1) of this section shall be construed to modify this subsection.

(5) "Sale at retail" or "retail sale" shall also include the providing of competitive telephone service to consumers. [Comment: Cities can only include "competitive telephone service" since telephone business is taxed under the utility tax.]

(6) “Sale at retail” or “retail sale”

(a) “Sale at retail” or “retail sale” shall also include the sale of prewritten software, custom software, and customization of prewritten computer software to a consumer, other than a sale to a person who presents a resale certificate under RCW 82.04.470, regardless of the method of delivery to the end user. For purposes of this subsection (65)(a) the sale of the sale of prewritten computer software includes the sale of or charge made for a key or an enabling or activation code, where the key or code is required to activate prewritten computer software and put the software into use. There is no separate sale of the key or code from the prewritten computer software, regardless of how the sale may be characterized by the vendor or by the purchaser. ~~The term “sale at retail” or “retail sale” does not include the sale of or charge made for:~~

~~(i) Custom software; or~~

~~(ii) The customization of prewritten software.~~

(b)

~~(iii)~~(i) The term “sale at retail” or “retail sale” also includes the charge made to consumers for the right to access and use prewritten computer software, custom software, and customization of prewritten computer software, where possession of the software is maintained by the seller or a third party, regardless of whether the charge for the service is on a per use, per user, per license, subscription, or some other basis.

(ii) (A) The service described in (b)(i) of this subsection 65 includes the right to access and use prewritten software, custom software, and customization of prewritten computer software to perform data processing.

(B) For purposes of this subsection (b)(ii) “data processing” means the systematic performance of operations on data to extract the required information in an appropriate form or to convert the data to usable information. Data processing includes check processing, image processing, form processing, survey processing, payroll processing, claim processing, and similar activities.

(7) “Sale at retail” or “retail sale” shall also include the sale of or charge made for labor and services rendered in respect to the building, repairing, or improving of any street, place, road, highway, easement, right of way, mass public transportation terminal or parking facility, bridge, tunnel, or trestle which is owned by a municipal corporation or political subdivision of the state, the State of Washington, or by the United States and which is used or to be used primarily for foot or vehicular traffic including mass transportation vehicles of any kind.

(Public road construction)

(8) “Sale at retail” or “retail sale” shall also include the sale of or charge made for an extended warranty to a consumer. For purposes of this subsection, “extended warranty” means an agreement for a specified duration to perform the replacement or repair of tangible personal property at no additional charge or a reduced charge for tangible personal property, labor, or both, or to provide indemnification for the replacement or repair of tangible personal property, based on the occurrence of specified events. The term “extended warranty” does not include an agreement, otherwise meeting the definition of extended warranty in this subsection, if no separate charge is made for the agreement and the value of the agreement is included in the sales price of the tangible personal property covered by the agreement.

(9) “Sale at retail” or “retail sale” shall also include the sale of or charge made for labor and services rendered in respect to the constructing, repairing, decorating, or improving of new or existing buildings or other structures under, upon, or above real property of or for the United States, any instrumentality thereof, or a county or city housing authority created pursuant to chapter 35.82 RCW, including the installing, or attaching of any article of tangible personal property therein or thereto, whether or not such personal property becomes a part of the realty by virtue of installation (government contracting).

(10) “Sale at retail” or “retail sale” shall not include the sale of services or charges made for the clearing of land and the moving of earth of or for the United States, any instrumentality thereof, or a county or city housing authority. Nor shall the term include the sale of services or charges made for cleaning up for the United States, or its instrumentalities, radioactive waste and other byproducts of weapons production and nuclear research and development. [This should be reported under the service and other classification.]

(11) “Sale at retail” or “retail sale” shall not include the sale of or charge made for labor and services rendered for environmental remedial action. [This should be reported under the service and other classification.]

(12)(a) “Sale at retail” or “retail sale” shall also include the following sales to consumers of digital goods, digital codes, and digital automated services:

- ~~(a)-(i)~~ Sales in which the seller has granted the purchaser the right of permanent use;
 - ~~(b)-(ii)~~ Sales in which the seller has granted the purchaser a right of use that is less than permanent;
 - ~~(c)-(iii)~~ Sales in which the purchaser is not obligated to make continued payment as a condition of the sale; and
 - ~~(d)-(iv)~~ Sales in which the purchaser is obligated to make continued payment as a condition of the sale.
- (b) A retail sale of digital goods, digital codes, or digital automated services under this subsection [insert reference to section .040(12)5(44)] includes any services provided by the seller exclusively in connection with the digital goods, digital codes, or digital automated services, whether or not a separate charge is made for such services.

(c) A retail sale of digital goods, digital codes, or digital automated services does not include the following services if the sale occurs between members of an affiliated group as defined in RCW 82.04.299(1)(f):

- (i) Any service that primarily involves the application of human effort by the seller, and the human effort originated after the customer requested the service;
- (ii) Live presentations, such as lectures, seminars, workshops, or courses, where participants are connected to other participants via the internet or telecommunications equipment, which allows audience members and the presenter or instructor to give, receive, and discuss information with each other in real time;
- (iii) Advertising services. For purposes of this subsection, “advertising services” means all services directly related to the creation, preparation, production, or dissemination of advertisements. Advertising services include layout, art direction, graphic design, mechanical preparation, production supervision, placement, and rendering advice to a client concerning the best methods of advertising that client’s products or services. Advertising services also include online referrals, search engine marketing and lead generation optimization, web campaign planning, the acquisition of advertising space in the internet media, and the monitoring and evaluation of website traffic for purposes of determining the effectiveness of an advertising campaign. Advertising services do not include web hosting services and domain name registration; and
- (iv) Data processing services. For purposes of this subsection, “data processing service” means a primarily automated service provided to a business or other organization where the primary object of the service is the systematic performance of operations by the service provider on data supplied in whole or in part by the customer to extract the required information in an appropriate form or to convert the data to usable information. Data processing services include check processing, image processing, form processing, survey processing, payroll processing, claim processing, and similar activities. Data processing does not include the service described in subsection (6)(b) of this section.

(d) For purposes of this subsection, “permanent” means perpetual or for an indefinite or unspecified length of time. A right of permanent use is presumed to have been granted unless the agreement between the seller and the purchaser specifies or the circumstances surrounding the transaction suggest or indicate that the right to use terminates on the occurrence of a condition subsequent.

(13) “Sale at retail” or “retail sale” shall also include the installing, repairing, altering, or improving of digital goods for consumers. **(Mandatory)**

Comment: This definition is different than RCW 82.04.050. Retail services have been given their own definition. Public road construction and government contracting has been included into this definition since the Cities do not have special tax classifications for those two activities. Environmental or nuclear waste cleanup are assigned to the service and other classification. And the sales to farmers will remain under the retailing classification. The reference to “telephone business and cable service” in subsection (3)(f) has been included to clarify to hotels and motels that such telephone services and cable services are taxable under the utility tax.

“Sale at wholesale,” “wholesale sale.” “Sale at wholesale” or “wholesale sale” means any sale of tangible personal property, digital goods, digital codes, digital automated services, prewritten computer software, custom software, customization of prewritten software to a consumer, or services described in [insert reference]

to “sale at retail” section 6(b)(i)], which is not a retail sale, and any charge made for labor and services rendered for persons who are not consumers, in respect to real or personal property and retail services, if such charge is expressly defined as a retail sale or retail service when rendered to or for consumers. Sale at wholesale also includes the sale of telephone business to another telecommunications company as defined in RCW 80.04.010 for the purpose of resale, as contemplated by RCW 35.21.715. **(Mandatory)**

[The last sentence must be included since telephone business would normally be taxed under the utility tax. The wholesale treatment of telephone business to another telecommunications company is dictated by State law.]

“Services.” [Comment: RCW 35.102.120 requires that the model ordinance include this definition. However, no explicit definition will be included in this Model Ordinance until the RCW contains a definition of “service”. In the absence of a definition of “service” in state law, the Cities generally use this term and classification to include those activities that do not fall within one of the other tax classifications used by a city.]

“Taxpayer.” “Taxpayer” means any “person”, as herein defined, required to have a business license under this chapter or liable for the collection of any tax or fee under this chapter, or who engages in any business or who performs any act for which a tax or fee is imposed by this chapter.

“Value proceeding or accruing.” “Value proceeding or accruing” means the consideration, whether money, credits, rights, or other property expressed in terms of money, a person is entitled to receive or which is actually received or accrued. The term shall be applied, in each case, on a cash receipts or accrual basis according to which method of accounting is regularly employed in keeping the books of the taxpayer.

(Mandatory if you have a manufacturing tax)

“Value of products.”

- (1) The value of products, including by-products, extracted or manufactured, shall be determined by the gross proceeds derived from the sale thereof whether such sale is at wholesale or at retail, to which shall be added all subsidies and bonuses received from the purchaser or from any other person with respect to the extraction, manufacture, or sale of such products or by-products by the seller.
- (2) Where such products, including by-products, are extracted or manufactured for commercial or industrial use; and where such products, including by-products, are shipped, transported or transferred out of the City, or to another person, without prior sale or are sold under circumstances such that the gross proceeds from the sale are not indicative of the true value of the subject matter of the sale; the value shall correspond as nearly as possible to the gross proceeds from sales in this state of similar products of like quality and character, and in similar quantities by other taxpayers, plus the amount of subsidies or bonuses ordinarily payable by the purchaser or by any third person with respect to the extraction, manufacture, or sale of such products. In the absence of sales of similar products as a guide to value, such value may be determined upon a cost basis. In such cases, there shall be included every item of cost attributable to the particular article or article extracted or manufactured, including direct and indirect overhead costs. The Director may prescribe rules for the purpose of ascertaining such values. (3) Notwithstanding subsection (2) above, the value of a product manufactured or produced for purposes of serving as a prototype for the development of a new or improved product shall correspond to (a) the retail selling price of such new or improved product when first offered for sale; or (2) the value of materials incorporated into the prototype in cases in which the new or improved product is not offered for sale.

Comment: This definition is slightly different than that contained in RCW 82.04.450. The meaning is intended to be the same, and the only difference is in grammatical construction. The model also adds a sentence, taken from WAC 458-20-112, at the end of subsection (2) explaining the use of costs to ascertain the value of the products.

(Mandatory if you have manufacturing or extracting tax)

“Wholesaling.” “Wholesaling” means engaging in the activity of making sales at wholesale, and is reported under the wholesaling classification. **(Mandatory)**

[Comment: This definition is not contained in state law, however RCW 35.102.120 requires that the model ordinance include this definition.]

.050 Imposition of the tax - tax or fee levied.

- (1) Except as provided in subsection (2) of this section, there is hereby levied upon and shall be collected from every person a tax for the act or privilege of engaging in business activities within the City, whether the person's office or place of business be within or without the City. The tax shall be in amounts to be determined by application of rates against gross proceeds of sale, gross income of business, or value of products, including by-products, as the case may be, as follows:
- (a) Upon every person engaging within the City in business as an extractor; as to such persons the amount of the tax with respect to such business shall be equal to the value of the products, including by-products, extracted within the city for sale or for commercial or industrial use, multiplied by the rate of _____ of one percent (____). The measure of the tax is the value of the products, including by-products, so extracted, regardless of the place of sale or the fact that deliveries may be made to points outside the City.
 - (b) Upon every person engaging within the City in business as a manufacturer, as to such persons the amount of the tax with respect to such business shall be equal to the value of the products, including by-products, manufactured within the city, multiplied by the rate of _____ of one percent (____). The measure of the tax is the value of the products, including by-products, so manufactured, regardless of the place of sale or the fact that deliveries may be made to points outside the City.
 - (c) Upon every person engaging within the City in the business of making sales at wholesale, except persons taxable under subsection ____ of this section; as to such persons, the amount of tax with respect to such business shall be equal to the gross proceeds of such sales of the business without regard to the place of delivery of articles, commodities or merchandise sold, multiplied by the rate of _____ of one percent (____).
 - (d) Upon every person engaging within the City in the business of making sales at retail, as to such persons, the amount of tax with respect to such business shall be equal to the gross proceeds of such sales of the business, without regard to the place of delivery of articles, commodities or merchandise sold, multiplied by the rate of _____ of one percent (____).
 - (e) Upon every person engaging within the City in the business of (i) printing, (ii) both printing and publishing newspapers, magazines, periodicals, books, music, and other printed items, (iii) publishing newspapers, magazines and periodicals, (iv) extracting for hire, and (v) processing for hire; as to such persons, the amount of tax on such business shall be equal to the gross income of the business multiplied by the rate of _____ of one percent (____).
 - (f) Upon every person engaging within the City in the business of making sales of retail services; as to such persons, the amount of tax with respect to such business shall be equal to the gross proceeds of sales multiplied by the rate of _____ of one percent (____).
 - (g) Upon every other person engaging within the City in any business activity other than or in addition to those enumerated in the above subsections; as to such persons, the amount of tax on account of such activities shall be equal to the gross income of the business multiplied by the rate of _____ of one percent (____). This subsection includes, among others, and without limiting the scope hereof (whether or not title to material used in the performance of such business passes to another by accession, merger or other than by outright sale), persons engaged in the business of developing, or producing custom software or of customizing canned software, producing royalties or commissions, and persons engaged in the business of rendering any type of service which does not constitute a sale at retail, a sale at wholesale, or a retail service.
[Comment: Most cities do not use all of the classifications listed above, so they need only adopt those that are imposed within their jurisdictions.] (**Mandatory** wording for those classifications that are adopted).
- (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 within the City during any calendar year is equal to or less than \$20,000, or is equal to or less than \$5,000 during any quarter if on a quarterly reporting basis.

(Subsection (2) is Mandatory)

.060 Doing business with the City. - Repealed effective January 1, 2008.

.070 Multiple activities credit when activities take place in one or more cities with eligible gross receipt taxes.

- (1) Persons who engage in business activities that are within the purview of two (2) or more subsections of .050 shall be taxable under each applicable subsection.
- (2) Notwithstanding anything to the contrary herein, if imposition of the City's tax would place an undue burden upon interstate commerce or violate constitutional requirements, a taxpayer shall be allowed a credit to the extent necessary to preserve the validity of the City's tax, and still apply the City tax to as much of the taxpayer's activities as may be subject to the City's taxing authority.
- (3) To take the credit authorized by this section, a taxpayer must be able to document that the amount of tax sought to be credited was paid upon the same gross receipts used in computing the tax against which the credit is applied.
- (4) Credit for persons that sell in the City products that they extract or manufacture. Persons taxable under the retailing or wholesaling classification with respect to selling products in this City shall be allowed a credit against those taxes for any eligible gross receipts taxes paid (a) with respect to the manufacturing of the products sold in the City, and (b) with respect to the extracting of the products, or the ingredients used in the products, sold in the City. The amount of the credit shall not exceed the tax liability arising under this chapter with respect to the sale of those products.
- (5) Credit for persons that manufacture products in the City using ingredients they extract. Persons taxable under the manufacturing classification with respect to manufacturing products in this City shall be allowed a credit against those taxes for any eligible gross receipts tax paid with respect to extracting the ingredients of the products manufactured in the City. The amount of the credit shall not exceed the tax liability arising under this chapter with respect to the manufacturing of those products.
- (6) Credit for persons that sell within the City products that they print, or publish and print. Persons taxable under the retailing or wholesaling classification with respect to selling products in this City shall be allowed a credit against those taxes for any eligible gross receipts taxes paid with respect to the printing, or the printing and publishing, of the products sold within the City. The amount of the credit shall not exceed the tax liability arising under this chapter with respect to the sale of those products. **(Mandatory)**

[Comment: The wording in this section .070 is not quite the same as RCW 35.102.060 (1). Subsection (1) is the same as (a) in RCW 35.102.060. Subsection (2) has the same meaning although the cities add the last phrase that the tax will be subjected to the greatest extent possible. Subsection (3) is not included in RCW 35.102.060—it merely states that the taxpayer must have records or proof that it paid another eligible gross receipts tax to another local jurisdiction.

In the case of manufacturing products that have been partially manufactured in another location with an eligible gross receipt tax, the cities have chosen to give a deduction and only tax the incremental increase in the value of the product. This should provide an equal or better treatment to the manufacturer than the credit provision contained in RCW 35.102.060 (1)(d). (Refer to subsection .075(2) below.)]

Legislative intent information

This section provides a tax credit for taxpayers engaged in multiple taxable activities. The section provides a credit against eligible selling or manufacturing taxes imposed by the City for extracting or manufacturing taxes paid to the City or to any other local jurisdiction with respect to the same products. The tax credit does not depend upon whether a person that sells in the City extracts or manufactures in the City or in another jurisdiction to which it has paid an eligible gross receipts tax. The tax credit does not depend on whether a person that manufactures in the City extracts in the City or in another jurisdiction to which it has paid an eligible gross receipts tax. The credit is available to any person that pays an eligible gross receipts tax on the applicable activities, regardless of where it conducts business. The result of this section is that a city in which

selling takes place gives up the tax to the manufacturing jurisdiction and the manufacturing jurisdiction gives up the tax to the extracting jurisdiction, whether those jurisdictions are inside or outside the State of Washington.

.075 Deductions to prevent multiple taxation of manufacturing activities and prior to January 1, 2008, transactions involving more than one city with an eligible gross receipts tax.

- (1) Amounts subject to an eligible gross receipts tax in another city that also maintains nexus over the same activity. For taxes due prior to January 1, 2008, a taxpayer that is subject to an eligible gross receipts tax on the same activity in more than one jurisdiction may be entitled to a deduction as follows:
 - (a) A taxpayer that has paid an eligible gross receipts tax, with respect to a sale of goods or services, to a jurisdiction in which the goods are delivered or the services are provided may deduct an amount equal to the gross receipts used to measure that tax from the measure of the tax owed to the City.
 - (b) Notwithstanding the above, a person that is subject to an eligible gross receipts tax in more than one jurisdiction on the gross income derived from intangibles such as royalties, trademarks, patents, or goodwill shall assign those gross receipts to the jurisdiction where the person is domiciled (its headquarters is located).
 - (c) A taxpayer that has paid an eligible gross receipts tax on the privilege of accepting or executing a contract with another city may deduct an amount equal to the contract price used to measure the tax due to the other city from the measure of the tax owed to the City. **(Mandatory)**

Legislative intent information

This section establishes deductions to be applied when a single taxable activity is taxable by more than one jurisdiction that imposes an eligible gross receipts tax for taxes due prior to January 1, 2008. Prior to January 1, 2008, under Washington State Law, more than one city that has established nexus can include 100% of the gross receipts from that transaction in its tax base. However, to eliminate the possibility of the same sale or service being taxed more than once by cities that maintain nexus and an eligible gross receipts tax, the cities have provided this deduction to taxpayers. For taxes due after January 1, 2008, the apportionment provisions in section .077 will provide the mechanism for all activities except manufacturing.

Sales. A taxpayer that has paid an eligible gross receipts tax on the sale to the jurisdiction where the product is delivered may deduct the gross receipts used to measure that tax from the measure of the tax owed to another jurisdiction on the sale. If a taxpayer has not paid tax to the jurisdiction where the product is delivered, then no deduction is allowed. The sale shall be taxed by the city where the office or place of business that generated the sale is located.

Service. A taxpayer that has paid an eligible gross receipts tax on services to the jurisdiction where the service is performed may deduct the gross receipts used to measure that tax from the measure of the tax owed to another jurisdiction on that service. If a taxpayer has not paid tax to the jurisdiction where the service is performed, then the service income shall be taxed by the city where the office or place of business that generated the sale is located. For both sales and services, the order of taxing rights is delivery city, first; and business office location, second.

General Business Activities Other Than Services. The eligible gross receipts tax on income derived from intangibles such as royalties, licenses, trademarks, patents and goodwill, and reportable under the general business classification .050 (7), shall be assigned to the domicile/headquarters office.

Conducting Business with Another City. A taxpayer that has paid an eligible gross receipts tax on the privilege of accepting or executing a contract with a city may deduct the contract price used to measure the tax from the measure of the tax owed to another city on the same activity.

- (2) Person manufacturing products within and without. A person manufacturing products within the City using products manufactured by the same person outside the City may deduct from the measure of the manufacturing tax the value of products manufactured outside the City and included in the measure of an eligible gross receipts tax paid to the other jurisdiction with respect to manufacturing such products. **(Mandatory)**

.076 Assignment of gross income derived from intangibles.

Gross income derived from the sale of intangibles such as royalties, trademarks, patents, or goodwill shall be assigned to the jurisdiction where the person is domiciled (its headquarters is located).

.077 Allocation and apportionment of income when activities take place in more than one jurisdiction.

Effective January 1, 2008, gross income, other than persons subject to the provisions of chapter 82.14A RCW, shall be allocated and apportioned as follows:

- (1) Gross income derived from all activities other than those taxed as service or royalties under _____ [insert city code reference to .050(1)(g)] shall be allocated to the location where the activity takes place.
- (2) In the case of sales of tangible personal property, the activity takes place where delivery to the buyer occurs.
- (3) In the case of sales of digital products, the activity takes place where delivery to the buyer occurs. The delivery of digital products will be deemed to occur at:
 - (a) The seller's place of business if the purchaser receives the digital product at the seller's place of business;
 - (b) If not received at the seller's place of business, the location where the purchaser or the purchaser's donee, designated as such by the purchaser, receives the digital product, including the location indicated by instructions for delivery to the purchaser or donee, known to the seller;
 - (c) If the location where the purchaser or the purchaser's donee receives the digital product is not known, the purchaser's address maintained in the ordinary course of the seller's business when use of this address does not constitute bad faith;
 - (d) If no address for the purchaser is maintained in the ordinary course of the seller's business, the purchaser's address obtained during the consummation of the sale, including the address of a purchaser's payment instrument, if no other address is available, when use of this address does not constitute bad faith; and
 - (e) If no address for the purchaser is obtained during the consummation of the sale, the address where the digital good or digital code is first made available for transmission by the seller or the address from which the digital automated service or service described in RCW 82.04.050 (2)(g) or (6)(b) was provided, disregarding for these purposes any location that merely provided the digital transfer of the product sold.
- (4) If none of the methods in subsection [insert city code reference to .077(3)] for determining where the delivery of digital products occurs are available after a good faith effort by the taxpayer to apply the methods provided in subsections [insert city code reference to .077(3)(a) through .077(3)(e)], then the city and the taxpayer may mutually agree to employ any other method to effectuate an equitable allocation of income from the sale of digital products. The taxpayer will be responsible for petitioning the city to use an alternative method under this subsection [insert city code reference to .077(D)]. The city may employ an alternative method for allocating the income from the sale of digital products if the methods provided in subsections [insert city code reference to .077(3)(a) through .077(3)(e)] are not available and the taxpayer and the city are unable to mutually agree on an alternative method to effectuate an equitable allocation of income from the sale of digital products.
- (5) For purposes of subsections [insert city code reference to .077(3)(a) through .077(3)(e)], the following definitions apply:
 - (a) "Digital automated services," "digital codes," and "digital goods" have the same meaning as in RCW 82.04.192;
 - (b) "Digital products" means digital goods, digital codes, digital automated services, and the services described in RCW 82.04.050 (2)(g) and (6)(c); and
 - (c) "Receive" has the same meaning as in RCW 82.32.730.
- (6) [Effective January 1, 2020] Gross income derived from activities taxed as services and other activities taxed under _____ [insert city code reference to .050(1)(g)] shall be apportioned to the city by multiplying apportionable income by a fraction, the numerator of which is the payroll factor plus the service income factor and the denominator of which is two.

- (a) The payroll factor is a fraction, the numerator of which is the total amount paid in the city during the tax period by the taxpayer for compensation and the denominator of which is the total compensation paid everywhere during the tax period. Compensation is paid in the city if:
 - (i) The individual is primarily assigned within the city;
 - (ii) The individual is not primarily assigned to any place of business for the tax period and the employee performs fifty percent or more of his or her service for the tax period in the city; or
 - (iii) The individual is not primarily assigned to any place of business for the tax period, the individual does not perform fifty percent or more of his or her service in any city and the employee resides in the city.
- (b) The service income factor is a fraction, the numerator of which is the total service income of the taxpayer in the city during the tax period, and the denominator of which is the total service income of the taxpayer everywhere during the tax period. Service income is in the city if the customer location is in the city.
- (c) Gross income of the business from engaging in an apportionable activity must be excluded from the denominator of the service income factor if, in respect to such activity, at least some of the activity is performed in the city, and the gross income is attributable under (b) of this subsection (6) to a city or unincorporated area of a county within the United States or to a foreign country in which the taxpayer is not taxable. For purposes of this subsection (6)(c), "not taxable" means that the taxpayer is not subject to a business activities tax by that city or county within the United States or by that foreign country, except that a taxpayer is taxable in a city or county within the United States or in a foreign country in which it would be deemed to have a substantial nexus with the city or county within the United States or with the foreign country under the standards in RCW 35.102.050 regardless of whether that city or county within the United States or that foreign country imposes such a tax.
- (d) If the allocation and apportionment provisions of this subsection (6) do not fairly represent the extent of the taxpayer's business activity in the city the taxpayer may petition for or the tax administrators may require, in respect to all or any part of the taxpayer's business activity, if reasonable:
 - (i) Separate accounting;
 - (ii) The exclusion of any one or more of the factors;
 - (iii) The inclusion of one or more additional factors that will fairly represent the taxpayer's business activity in the city; or
 - (iv) The employment of any other method to effectuate an equitable allocation and apportionment of the taxpayer's income.
- (e) The party petitioning for, or the tax administrator requiring, the use of any method to effectuate an equitable allocation and apportionment of the taxpayer's income pursuant to subsection (d) of this subsection (6) must prove by a preponderance of the evidence:
 - (i) That the allocation and apportionment provisions of this subsection (6) do not fairly represent the extent of the taxpayer's business activity in the city; and
 - (ii) That the alternative to such provisions is reasonable.

The same burden of proof shall apply whether the taxpayer is petitioning for, or the tax administrator is requiring, the use of an alternative, reasonable method to effectuate an equitable allocation and apportionment of the taxpayer's income.
- (f) If the tax administrator requires any method to effectuate an equitable allocation and apportionment of the taxpayer's income, the tax administrator cannot impose any civil or criminal penalty with reference to the tax due that is attributable to the taxpayer's reasonable reliance solely on the allocation and apportionment provisions of this subsection (6).
- (g) A taxpayer that has received written permission from the tax administrator to use a reasonable method to effectuate an equitable allocation and apportionment of the taxpayer's income shall not have that permission revoked with respect to transactions and activities that have already occurred unless there has been a material change in, or a material misrepresentation of, the facts provided by the taxpayer upon which the tax administrator reasonably relied in approving a reasonable alternative method.
- (7) The definitions in this subsection apply throughout this section.
 - (a) "**Apportionable income**" means the gross income of the business taxable under the service classifications of a city's gross receipts tax, including income received from activities outside the city if

the income would be taxable under the service classification if received from activities within the city, less any exemptions or deductions available.

- (b) **“Business activities tax”** means a tax measured by the amount of, or economic results of, business activity conducted in a city or county within the United States or within a foreign country. The term includes taxes measured in whole or in part on net income or gross income or receipts. “Business activities tax” does not include a sales tax, use tax, or a similar transaction tax, imposed on the sale or acquisition of goods or services, whether or not denominated a gross receipts tax or a tax imposed on the privilege of doing business.
- (c) **“Compensation”** means wages, salaries, commissions, and any other form of remuneration paid to individuals for personal services that are or would be included in the individual's gross income under the federal internal revenue code.
- (d) **“Customer”** means a person or entity to whom the taxpayer makes a sale or renders services or from whom the taxpayer otherwise receives gross income of the business.
- (e) **“Customer location”** means the following:
 - (i) For a customer not engaged in business, if the service requires the customer to be physically present, where the service is performed.
 - (ii) For a customer not engaged in business, if the service does not require the customer to be physically present:
 - (A) The customer's residence; or
 - (B) If the customer's residence is not known, the customer's billing/mailling address.
 - (iii) For a customer engaged in business:
 - (A) Where the services are ordered from;
 - (B) At the customer's billing/mailling address if the location from which the services are ordered is not known; or
 - (C) At the customer's commercial domicile if none of the above are known.
- (f) **“Individual”** means any individual who, under the usual common law rules applicable in determining the employer-employee relationship, has the status of an employee of that taxpayer.
- (g) **“Primarily assigned”** means the business location of the taxpayer where the individual performs his or her duties.
- (h) **“Service-taxable income”** or **“service income”** means gross income of the business subject to tax under either the service or royalty classification.
- (i) **“Tax period”** means the calendar year during which tax liability is accrued. If taxes are reported by a taxpayer on a basis more frequent than once per year, taxpayers shall calculate the factors for the previous calendar year for reporting in the current calendar year and correct the reporting for the previous year when the factors are calculated for that year, but not later than the end of the first quarter of the following year.
- (8) Assignment or apportionment of revenue under this Section shall be made in accordance with and in full compliance with the provisions of the interstate commerce clause of the United States Constitution where applicable.

(Mandatory – Effective January 1, 2020)

Legislative intent information

For tax periods after January 1, 2020, Substitute House Bill 1403 further simplifies the administration of municipal business and occupation tax apportionment by (1) adopting a consistent sourcing hierarchy; (2) adopting market-based sourcing in the income factor; (3) establishing a rule that excludes service receipts from the income factor denominator attributable to jurisdictions where the taxpayer would not be subject to tax; and (4) establishing a consistent burden of proof for application of an alternative apportionment method. There are no changes to the payroll factor.

For periods prior to January 1, 2020, the following language is still in effect:

Sec. 0.077(6)(b) provides “The service income factor is a fraction, the numerator of which is the total service income of the taxpayer in the city during the tax period, and the denominator of which is the total service income of the taxpayer everywhere during the tax period. Service income is in the city if:

- (i) The customer location is in the city; or
- (ii) The income-producing activity is performed in more than one location and a greater proportion of the service-income-producing activity is performed in the city than in any other location, based on costs of performance, and the taxpayer is not taxable at the customer location; or
- (iii) The service-income-producing activity is performed within the city, and the taxpayer is not taxable in the customer location.”

Sec. 0.077(7)(d) provides “Customer location” means the city or unincorporated area of a county where the majority of the contacts between the taxpayer and the customer take place.

Sec. 0.077(7)(h) provides “Taxable in the customer location” means either that a taxpayer is subject to a gross receipts tax in the customer location for the privilege of doing business, or that the government where the customer is located has the authority to subject the taxpayer to gross receipts tax regardless of whether, in fact, the government does so.

.078 Allocation and apportionment of printing and publishing income when activities take place in more than one jurisdiction.

Notwithstanding RCW 35.102.130, effective January 1, 2008, gross income from the activities of printing, and of publishing newspapers, periodicals, or magazines, shall be allocated to the principal place in this state from which the taxpayer's business is directed or managed. As used in this section until December 31, 2023, the activities of printing, and of publishing newspapers, periodicals, or magazines, have the same meanings as attributed to those terms in RCW 82.04.280(1) by the department of revenue. Beginning January 1, 2024, until January 1, 2034, as used in this section, the activities of printing, and of publishing newspapers and periodicals or magazines are those activities to which the exemption in RCW 82.04.759 and the tax rate in RCW 82.04.280(1)(a) apply.

Legislative intent information

This section is required by RCW 35.102.150 and provides that printing and publishing income shall be allocated to the city in which taxpayer's business is directed or managed. This section is not mandatory for the model ordinance, but the tax treatment is required by RCW 35.102.150.

This section defines the sourcing of gross income arising from the activities of printing, and publishing newspapers, periodicals, or magazines. The changes effective January 1, 2024 modify only the definition of printing, and of publishing newspapers and periodicals or newspapers in accordance with ESS2B 5199 (2023). This section does not constitute an adoption of the State of Washington business and occupation tax exemption for gross income arising from the activities of printing, and of publishing newspapers, or the tax rate that applies to the activities of printing and of publishing periodicals or magazines

.090 Exemptions.

- (1) **Public utilities.** This chapter shall not apply to any person in respect to a business activity with respect to which tax liability is specifically imposed under the provisions of [local utility tax cite].
- (2) **Investments - dividends from subsidiary corporations.** This chapter shall not apply to amounts derived by persons, other than those engaging in banking, loan, security, or other financial businesses, from investments or the use of money as such, and also amounts derived as dividends by a parent from its subsidiary corporations.
- (3) **Insurance business.** This chapter shall not apply to amounts received by any person who is an insurer or their appointed insurance producer upon which a tax based on gross premiums is paid to the state pursuant to RCW 48.14.020, and provided further, that the provisions of this subsection shall not exempt any bonding company from tax with respect to gross income derived from the completion of any contract as to which it is a surety, or as to any liability as successor to the liability of the defaulting contractor.
- (4) **Employees.**

- (a) This chapter shall not apply to any person in respect to the person's employment in the capacity as an employee or servant as distinguished from that of an independent contractor. For the purposes of this subsection, the definition of employee shall include those persons that are defined in the Internal Revenue Code, as hereafter amended.
- (b) A booth renter is an independent contractor for purposes of this chapter.
- (5) **Amounts derived from sale of real estate.** This chapter shall not apply to gross proceeds derived from the sale of real estate. This, however, shall not be construed to allow an exemption of amounts received as commissions from the sale of real estate, nor as fees, handling charges, discounts, interest or similar financial charges resulting from, or relating to, real estate transactions. This chapter shall also not apply to amounts received for the rental of real estate if the rental income is derived from a contract to rent for a continuous period of thirty (30) days or longer.
- (6) **Mortgage brokers' third-party provider services trust accounts.** This chapter shall not apply to amounts received from trust accounts to mortgage brokers for the payment of third-party costs if the accounts are operated in a manner consistent with RCW 19.146.050 and any rules adopted by the director of financial institutions.
- (7) **Amounts derived from manufacturing, selling or distributing motor vehicle fuel.** This chapter shall not apply to the manufacturing, selling, or distributing motor vehicle fuel, as the term "motor vehicle fuel" is defined in RCW 82.38.020 and exempt under RCW 82.38.280, provided that any fuel not subjected to the state fuel excise tax, or any other applicable deduction or exemption, will be taxable under this chapter.
- (Mandatory)**
- (8) **Amounts derived from liquor, and the sale or distribution of liquor.** This chapter shall not apply to liquor as defined in RCW 66.04.010 and exempt in RCW 66.08.120. **(Mandatory)**
- (9) **Casual and isolated sales.** This chapter shall not apply to the gross proceeds derived from casual or isolated sales.
- (10) **Accommodation sales.** This chapter shall not apply to sales for resale by persons regularly engaged in the business of making retail sales of the type of property so sold to other persons similarly engaged in the business of selling such property where (1) the amount paid by the buyer does not exceed the amount paid by the seller to the vendor in the acquisition of the article and (2) the sale is made as an accommodation to the buyer to enable the buyer to fill a bona fide existing order of a customer or is made within fourteen days to reimburse in kind a previous accommodation sale by the buyer to the seller.
- (11) **Taxes collected as trust funds.** This chapter shall not apply to amounts collected by the taxpayer from third parties to satisfy third party obligations to pay taxes such as the retail sales tax, use tax, and admission tax.

.100 Deductions. In computing the license fee or tax, there may be deducted from the measure of tax the following items:

- (1) **Receipts from tangible personal property delivered outside the State.** In computing tax, there may be deducted from the measure of tax under retailing or wholesaling amounts derived from the sale of tangible personal property that is delivered by the seller to the buyer or the buyer's representative at a location outside the State of Washington. **(Mandatory)**
- (2) **Cash discount taken by purchaser.** In computing tax, there may be deducted from the measure of tax the cash discount amounts actually taken by the purchaser. This deduction is not allowed in arriving at the taxable amount under the extracting or manufacturing classifications with respect to articles produced or manufactured, the reported values of which, for the purposes of this tax, have been computed according to the "value of product" provisions.
- (3) **Credit losses of accrual basis taxpayers.** In computing tax, there may be deducted from the measure of tax the amount of credit losses actually sustained by taxpayers whose regular books of account are kept upon an accrual basis.
- (4) **Constitutional prohibitions.** In computing tax, there may be deducted from the measure of the tax amounts derived from business which the City is prohibited from taxing under the Constitution of the State of Washington or the Constitution of the United States. **(Mandatory)**
- (5) **Receipts from the Sale of Tangible Personal Property and Retail Services Delivered Outside the City but Within Washington.** Effective January 1, 2008, amounts included in the gross receipts reported

on the tax return derived from the sale of tangible personal property delivered to the buyer or the buyer's representative outside the City but within the State of Washington may be deducted from the measure of tax under the retailing, retail services, or wholesaling classification.

- (6) **Professional employer services.** In computing the tax, a professional employer organization may deduct from the calculation of gross income the gross income of the business derived from performing professional employer services that is equal to the portion of the fee charged to a client that represents the actual cost of wages and salaries, benefits, workers' compensation, payroll taxes, withholding, or other assessments paid to or on behalf of a covered employee by the professional employer organization under a professional employer agreement.
- (7) **Interest on investments or loans secured by mortgages or deeds of trust.** In computing tax, to the extent permitted by Chapter 82.14A RCW, there may be deducted from the measure of tax by those engaged in banking, loan, security or other financial businesses, amounts derived from interest received on investments or loans primarily secured by first mortgages or trust deeds on non-transient residential properties.

Legislative intent information

Subsection (6) is required by RCW 35.102.160 and provides that professional employer organizations may deduct the portion of fees for actual costs of employee wages and other benefits and taxes from gross income. This deduction is not mandatory for the model ordinance, but the tax treatment is required by RCW 35.102.160 and is taken from RCW 82.04.540(2).

.120 Tax part of overhead.

It is not the intention of this chapter that the taxes or fees herein levied upon persons engaging in business be construed as taxes or fees upon the purchasers or customer, but that such taxes or fees shall be levied upon, and collectible from, the person engaging in the business activities herein designated and that such taxes or fees shall constitute a part of the cost of doing business of such persons.

.130 Severability Clause.

If any provision of this chapter or its application to any person or circumstance is held invalid, the remainder of the chapter or the application of the provision to other persons or circumstances shall not be affected.

Note: The following Items contained in the model ordinance guidelines are omitted from this Core model ordinance.

Definitions omitted:

- (1) Advancement, Reimbursement
- (2) Agricultural Product
- (3) Artistic or cultural organization
- (4) Consumer
- (5) In this City, within the City
- (6) Newspaper
- (7) Non-profit organization or non-profit corporation
- (8) Office, or Place of business
- (9) Precious metal bullion or monetized bullion
- (10) Product, byproduct
- (11) Royalties
- (12) Software, canned software, custom software, customization of canned software, master copies, retained rights
- (13) Tuition fee

Sections omitted:

- (.040) Agency—sales and services by agent, consignee, bailee, factor or auctioneer
 (.110) Application to City's business activities.

Exemptions and Deductions omitted:

Numerous exemptions and deductions—compare with model guidelines to see if you need additional exemptions or deductions.

NOTE: Because of the wording contained in Section .050(2), cities should ensure that their licensing or registration section contains the authority to impose the license or registration. Section .050(2) is intended to relieve persons engaging in business activities that total equal to or less than \$20,000 from tax obligations – but not from license or registration fee requirements.

AB26-005

Title *

Ordinance amending Chapter 10.24 Compression Brakes

Motion

Ordinance

04/13/2026

Gary Horejsi

Police

Public Safety

04/06/2026

Packet Attachments - if any

Drag and drop up to **10** files here to upload or [Choose files](#)



[x1 Ordinance Compression Brake 20260225.docx](#)

29.27KB

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x2 Chapter 10.24 Compression Brake Ordinance Draft 20260225.docx

19.89KB

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Click [here](#) to review attachments.

Introduction *

Brief summary.

This proposed ordinance amendment updates existing municipal code adopted in 1986 regulating the use of compression brakes to control noise in our largely residential city.

Move to approve Ordinance 1317 and amend Snoqualmie Municipal Code 10.24 Compression Brakes

What was done (legislative history, previous actions, ability to hyperlink)

Submit

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Item 10.

ORDINANCE NO. 1317

AN ORDINANCE OF THE CITY OF SNOQUALMIE, WASHINGTON AMENDING SNOQUALMIE MUNICIPAL CODE CHAPTER 10.24; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, the current Snoqualmie Municipal Code (SMC) Chapter 10.24 was adopted forty years ago in 1986, and no longer reflects current standards, practices, language, or public safety needs; and

WHEREAS, the city has received community engagement regarding the noise levels of compression brakes; and

WHEREAS, the City seeks to modernize its compression brake regulations to promote noise abatement and support effective enforcement.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF SNOQUALMIE, WASHINGTON, DOES HEREBY ORDAIN AS FOLLOWS:

Section 1. Chapter 10.24 Amended. Chapter 10.24 of the SMC is hereby amended as set forth in the attached Exhibit A.

Section 2. Effective Date. This ordinance shall be effective five days after publication as provided by law.

Section 3. Corrections by City Clerk or Code Reviser. Upon approval of the City Attorney, the City Clerk or the code reviser are authorized to make necessary corrections to this ordinance, including the correction of clerical errors; references to other local, state or federal laws, codes, rules, or regulations; or ordinance numbering anti section/subsection numbering.

Section 4. Severability. If any one or more section, subsection, or sentence of this ordinance is held to be unconstitutional or invalid, such decision shall not affect the validity of the remaining portion of this ordinance and the same shall remain in full force and effect.

PASSED by the City Council of the City of Snoqualmie, Washington, this ____
day of _____ 2026.

James Mayhew, Mayor

ATTEST:

Robert Thrall, Interim City Clerk

APPROVED AS TO FORM:

Dena Burke, City Attorney

Chapter 10.24**COMPRESSION BRAKES****~~10.24.010 Compression brakes prohibited – Penalty.~~**

~~No person shall use motor vehicle brakes which are in any way activated or operated by the compression of the engine or any such motor vehicle or any unit or part thereof. Any violation of this section shall be deemed a traffic infraction and the penalty therefor shall be \$50.00. (Ord. 576 § 1, 1986).~~

10.24.010 Definitions

- A. “Compression Brakes” means a breaking device that is in any way activated or operated by the compression of the engine of that motor vehicle. Compression Brakes are also referred to as Engine Compression Brakes, Jacob’s Brakes, or Jake Brakes.
- B. “Motor vehicle” means every self-propelled device capable of being moved upon the public highway and in, upon or by which any person or property is or may be transported or drawn upon a public highway, excepting devices moved by human or animal power or used exclusively upon stationary rails or tracks, and including automobiles, tractors, trucks, trailers and transportation equipment of all kinds and sizes or any combination or combinations of the same.

10.24.020 Compression Brakes prohibited.

No person shall use compression breaks except in case of emergency per SMC 10.24.030.

10.24.030 Emergency use deemed affirmative defense.

It shall be an affirmative defense under this chapter that such compression brakes were applied in an emergency and were necessary for the protection of persons and/or property.

10.24.040 Violation – Penalty.

Any person violating the provisions of this chapter shall be deemed to have committed a traffic infraction and shall be assessed a monetary penalty in an amount not to exceed \$250.00.

10.25.050 Posting signs.

The Parks and Public Works Director is authorized and directed to post appropriate signs consistent with this chapter.

Council Agenda Bill

AB Number

AB26-014

Agenda Bill Information

Title *

Ordinance Amending SMC Chapter 13.10 Stormwater Ut

Action *

Motion

Council Agenda Section

Ordinance

Council Meeting Date *

04/27/2026

Staff Member

Drew Bouta

Department *

Finance

Committee

Parks & Public Works

Committee Date

04/07/2026

Exhibits

Packet Attachments - if any

Drag and drop up to 10 files here to upload or [Choose files](#)

Files (3 uploaded)

 x1 Ordinance stormwater code 20260401.docx	30.59KB	Remove
 x2 code amendment 20260402.docx	21.79KB	Remove
 x3 Presentation - Ordinance Amending SMC Chapter 13.10 Stormwater Uti...	3.19MB	Remove

Click [here](#) to review attachments.

Summary

Introduction *

Brief summary.

This ordinance amends the stormwater utility code to ensure that stormwater rates are assessed in an equitable manner on disturbed parcels that are not served currently by City-owned stormwater infrastructure but are subject to a development agreement and documented plans approved by City Council.

Proposed Motion

Motion to adopt the ordinance amending Chapter 13.10 Stormwater Utility.

Background/Overview *

Budget Summary

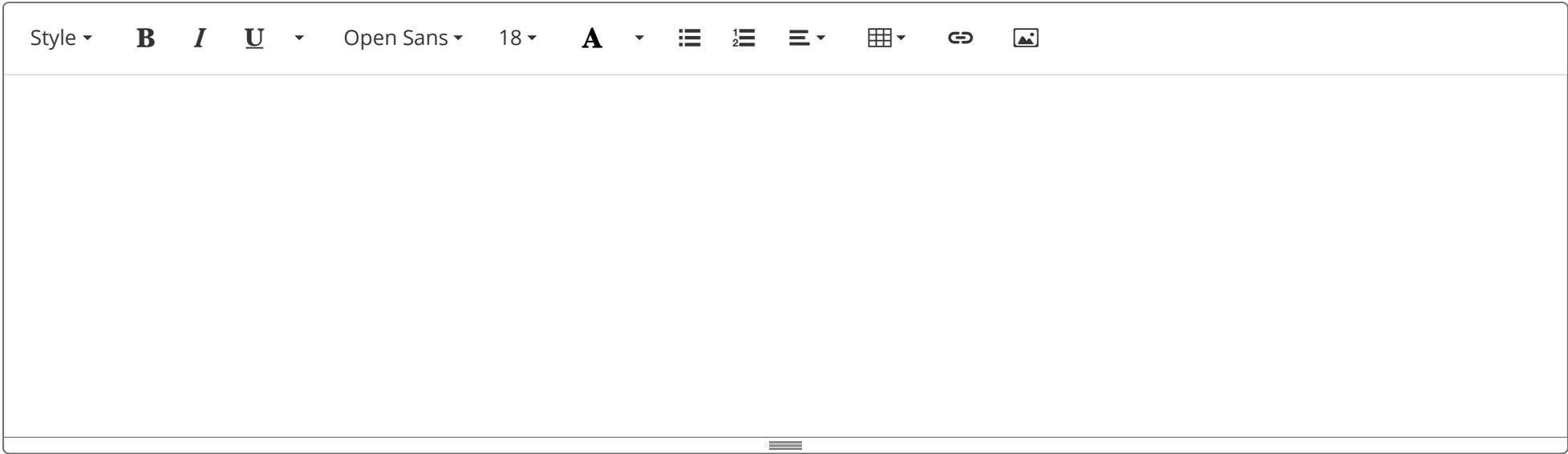
This ordinance will reduce the amount of utility rate revenue in the short term but is offset by general facility charges (GFCs) occurring sooner than previously expected. The impact is also offset in the near term by revised, lower expenditure estimates.

Fiscal Impact

Amount of Expenditure	Amount Budgeted	Appropriation Requested
\$	\$	\$

Fiscal Impact

Screenshot below is an image of the budget summary table.



Comments:

Submit

ORDINANCE NO. XXXX

**AN ORDINANCE OF THE CITY OF SNOQUALMIE, WASHINGTON
AMENDING SNOQUALMIE MUNICIPAL CODE CHAPTER 13.10
STORMWATER UTILITY; AND PROVIDING FOR SEVERABILITY AND
AN EFFECTIVE DATE.**

WHEREAS, the current Snoqualmie Municipal Code (SMC) Chapter 13.10 regulates stormwater services and fees; and

WHEREAS, the City of Snoqualmie seeks to ensure that stormwater fees are assessed in a manner that is equitable, consistent, and reasonably related to the impacts of stormwater runoff generated by portions of individual parcels; and

WHEREAS, updating SMC 13.10.010 will improve clarity, support fair and transparent fee administration, and ensure that parcels or portions of individual parcels contribute proportionately to the cost of managing stormwater infrastructure; and

WHEREAS, the City desires to adopt updated definitions to achieve an equitable and reasonable outcome for stormwater fees assessed on parcels.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF SNOQUALMIE, WASHINGTON, DOES HEREBY ORDAIN AS FOLLOWS:

Section 1. SMC Chapter 13.10 Amended. Section 13.10.010 is hereby amended as set forth in Exhibit A.

Section 2. Effective Date. This ordinance shall be effective five days after publication as provided by law.

Section 3. Corrections by City Clerk or Code Reviser. Upon approval of the City Attorney, the City Clerk or the code reviser are authorized to make necessary corrections to this ordinance, including the correction of clerical errors; references to other local, state or federal laws, codes, rules, or regulations; or ordinance, section, or subsection numbering.

Section 4. Severability. If any one or more section, subsection, or sentence of this ordinance is held to be unconstitutional or invalid, such decision shall not affect the

validity of the remaining portion of this ordinance and the same shall remain in full force and effect.

PASSED by the City Council of the City of Snoqualmie, Washington, this ____ day of _____ 2026.

James Mayhew, Mayor

ATTEST:

Kimberly Agfalvi, City Clerk

APPROVED AS TO FORM:

Dena Burke, City Attorney

13.10.010 Definitions.

~~F.~~ “Non-production state” means a parcel or portion thereof that is not used for occupancy or income generating activities.

~~G.~~ “Previously disturbed parcel” means:

~~(1) a parcel that no longer contains or contains a very limited amount of infrastructure or structures; or~~

~~(2) a parcel that is returned to a condition substantially similar to prior to development.~~

~~FH.~~ “Rainwater harvesting system” means a system designed for collecting and storing roof runoff for domestic or irrigation uses.

~~GI.~~ “Rate” means the monthly fee levied by the stormwater utility upon all developed real property within the boundaries thereof.

~~HJ.~~ “Storm drain system” means the system of gutters, pipes, streams, or ditches used to carry surface water and stormwater from surrounding lands to streams, lakes, or engineered treatment facilities.

~~IK.~~ “Undeveloped conditions” means the state, status, or condition of the subject property prior to any development of the property that has occurred.

~~1. A previously disturbed parcel that meets the criteria below shall be considered undeveloped until such time as stormwater infrastructure serving the parcel has been installed and accepted:~~

~~(a) has a Development Agreement and Site Plan approved by the City Council pursuant to RCW 36.70B.170-.210; and~~

~~(b) is not currently served by City-owned stormwater infrastructure.~~

~~2. Those portions of a previously disturbed parcel that meet the criteria below shall be considered undeveloped until such time as stormwater infrastructure serving the parcel has been installed and accepted:~~

~~(a) has a Development Agreement approved by the City Council pursuant to RCW 36.70B.170-.210;~~

~~(b) is in a non-production state; and~~

~~(c) is not currently served by City-owned stormwater infrastructure.~~

Estimated To-Date Impact on the Reserve Fund (#002)

- The **Reserve Fund** “maintains and provides money to the General Fund and other funds, when necessary, in order to respond to **unexpected events** such as **economic instability**, **public emergencies**, or **cash flow issues**.” (Section 12: Fund Structure, p. 28 of the Financial Management Policy)
- A **proposal to replenish the Reserve Fund**, with options, will be presented as part of the Biennial Budget process.
- **Changes to Report:** 
 - The President has approved a Major Disaster Declaration and the City will need to submit documentation to FEMA. We do not expect this to materially change the reimbursement.
 - Deadline is **May 7, 2026**.

Estimated To-Date Impact on the Reserve Fund (#002)	
Beginning Cash as of 11/30/2025	\$ 3,230,000
Flood Event Cost	\$ (667,000)
Flood Event Financial Assistance/Recoveries	
<i>Federal Disaster Assistance (Estimated)</i>	\$ 401,000
<i>State Disaster Assistance</i>	???
<i>Insurance Recoveries</i>	???
Total Assistance/Recoveries =	\$ 401,000
Interest Earned	\$ 92,000
Ending Cash as of 12/31/2026	\$ 3,056,000

Estimated To-Date Impact on the Reserve Fund (#002)

- The **Reserve Fund** has been typically funded through transfers of unrestricted cash from the General Fund when sources of cash exceed uses of cash within the General Fund.
- The interest earned from investing Reserve Fund cash helps to supplement General Fund transfers.

Estimated To-Date Impact on the Reserve Fund (#002)

- **Question from Councilmember:** “How much has the flood event lowered our reserves as a percentage of General Fund ongoing expenditures?”
- **Our reserve target is 15%.**
- **If we recover money from the Federal Government,** leaving an ending cash balance of \$3.1M, then our reserves will be an estimated **14.2%** of General Fund ongoing expenditures.
- **If we don't recover any federal money,** then our reserves will drop to **11.7%** of General Fund ongoing expenditures.