

**Agenda Sheet for City Council:****Committee:** Finance & Administration **Date:** 06/22/2026**Committee Agenda type:** Discussion**Date Rec'd** 6/17/2026**Clerk's File #** ORD C36903**Cross Ref #****Project #****Council Meeting Date:** 07/29/2026**Submitting Dept** FINANCE & ADMINISTRATION**Contact Name/Phone** RENEE 6779**Contact E-Mail** AMCDANIEL@SPOKANECITY.ORG**Agenda Item Type** First Reading Ordinance**Council Sponsor(s)** PDILLON**Sponsoring at Administrators Request** YES**Lease?** NO **Grant Related?** NO **Public Works?** NO**Agenda Item Name** ALIGNING THE LOCAL OPTION COMMERCIAL PARKING TAX REMITTANCE**Agenda Wording**

An ordinance adjusting the remittance date of the local option commercial parking tax to better align with the Washington state filing deadlines; amending Section 08.22.040 of the Spokane Municipal Code.

Summary (Background)

This ordinance adjusts the due date of the local option commercial parking tax from fifteen days after the last day of the month to the last business day of the month. This change will make the remittance procedures administratively easier for commercial parking operators and City staff.

PASSED BY
SPOKANE CITY COUNCIL:

07/27/2026

CITY CLERK

FIRST READING OF THE ABOVE
ORDINANCE HELD ON

07/15/2026
AND FURTHER ACTION WAS DEFERRED

CITY CLERK

What impacts would the proposal have on historically excluded communities?

N/A - This proposed ordinance is a small administrative change providing administrative flexibility for commercial parking operators.

How will data be collected, analyzed, and reported concerning the effect of the program/policy by racial, ethnic, gender identity, national origin, income level, disability, sexual orientation, or other existing disparities?

N/A - This proposed ordinance is a small administrative change providing administrative flexibility for commercial parking operators.

How will data be collected regarding the effectiveness of this program, policy, or product to ensure it is the right solution?

This proposed ordinance is based on feedback from parking operators as well as City staff.

Describe how this proposal aligns with current City Policies, including the Comprehensive Plan, Sustainability Action Plan, Capital Improvement Program, Neighborhood Master Plans, Council Resolutions, and others?

This proposal is consistent with SMC 08.22 and other City remittance procedures.

Council Subcommittee Review

Fiscal Impact			
Approved in Current Year Budget? N/A			
Total Cost		\$	
Current Year Cost		\$	
Subsequent Year(s) Cost		\$	
<u>Narrative</u>			
Amount		Budget Account	
Select	\$	#	
Select	\$	#	
Select	\$	#	
Select	\$	#	
Select	\$	#	
Select	\$	#	
Funding Source		N/A	
Funding Source Type		Select	
Is this funding source sustainable for future years, months, etc?			
Expense Occurrence		N/A	
Other budget impacts (revenue generating, match requirements, etc.)			
Approvals		Additional Approvals	
<u>Dept Head</u>	STRATTON, JESSICA		
<u>Division Director</u>	STRATTON, JESSICA		
<u>Accounting Manager</u>	ZOLLINGER, NICHOLAS		
<u>Legal</u>	SCHOEDEL, ELIZABETH		
<u>For the Mayor</u>	PICCOLO, MIKE		
Distribution List			
		nzollinger@spokanecity.org	
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ORDINANCE NO. C36903

An ordinance adjusting the remittance date of the local option commercial parking tax to better align with the Washington state filing deadlines; amending Section 08.22.040 of the Spokane Municipal Code.

NOW, THEREFORE, the City of Spokane does ordain:

Section 1. That Section 08.22.040 of the Spokane Municipal Code is amended to read as follows:

Section 08.22.040 Collection and Remittance of Commercial Parking Tax to the City

- A. A commercial parking business or person acting on behalf of a commercial parking business shall collect the amount of the commercial parking tax at the time payment for the parking fee is made.
- B. The commercial parking tax shall be stated separately from the parking fee on all instruments evidencing the parking fee.
- C. The commercial parking tax imposed by this chapter is due and payable monthly. Every commercial parking business or person subject to the commercial parking tax shall file a verified return, in such form as prescribed by the Chief Financial Officer and remit the tax due by the last day of the month. The commercial parking tax shall be deemed held in trust by the person required to collect the same until remitted to the City. Any commercial parking business or person that fails to collect the commercial parking tax, or that collects the commercial parking tax but fails to remit the commercial parking tax to the City, shall be liable to the City for the amount of such tax.
- D. The City shall be authorized to review and inspect financial records involving activities of commercial parking businesses which are taxable by this tax, at least quarterly each year.
- E. If a commercial parking business subject to this tax fails to pay any tax required by this chapter (~~within fifteen (15) days~~) by the last business day of the month after the due date thereof, there may be added to such tax a penalty of ten % (10%) of the tax per month for each month overdue, which shall be added to the amount of the tax due.

PASSED by the City Council on

July 29, 2024

Pro Tem
Council President *Pro Tem*

Attest:

Gracyn R Bell
City Clerk

Approved as to form:

[Signature]
City Attorney

Lisa Brown
Mayor

Aug 3, 2026
Date

September 2, 2026
Effective Date

