

**City of Seattle**

**NOTICE OF PROPOSED RULE MAKING  
HEARING AND OPPORTUNITY TO  
COMMENT**

The Director of Finance, acting under the authority of Seattle Municipal Code Chapters 3.02 and 5.55, proposes the adoption of a new rule for the implementation of the Seattle Heating Oil Tax Ordinance (Seattle Municipal Code Chapter 5.47). Please note that although this rule is applicable to SMC 5.47, the individual rule may also apply to other chapters of the City's Tax Code, including but not limited to, SMC 5.30 (Definitions), SMC 5.32 (Revenue Code), SMC 5.35 (Commercial Parking Tax), SMC 5.40 (Admissions Tax), SMC 5.48 (Business Tax – Utilities), SMC 5.52 (Gambling Tax), and SMC 5.55 (General Administrative Provisions). The following rule is proposed for adoption or amendment and will become effective as of September 1, 2020:

**Seattle Rule 5-960 Heating Oil Tax**

**PUBLIC HEARING AND COMMENT:** The Department of Finance and Administrative Services has scheduled a public hearing on the proposed rule changes for 10 a.m. to 11:30 a.m., on Wednesday, March 4, 2020. The hearing will be held in a conference room on the 16<sup>th</sup> floor of the Seattle Municipal Tower, Suite 1600, located at 700 Fifth Ave. All interested persons are invited to present data and provide comments or arguments, with regard to the proposed rules, orally at the hearing or in writing at or before the hearing.

Written comments should be mailed or delivered to:

Department of Finance and  
Administrative Services

Attn: Brian Collins, Tax Policy Analyst

License and Tax Administration

700 Fifth Ave. – Suite 4250

P.O. Box 34214

Seattle, WA 98124-4214

The public may inspect copies of the proposed rules at the License and Tax Administration offices, 700 Fifth Ave., Suite 4250. If you would like a copy of the proposed rules, please call (206) 233-3789, FAX (206) 684-5170, email: [tax@seattle.gov](mailto:tax@seattle.gov), or submit a written request to the address above.

Glen Lee, Finance Director, Department of  
Finance and Administrative Services

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