

When applying for or renewing a city business license, a business that qualifies for one or more of the following criteria is exempt from paying all or part of city business license fees, whichever applies. Any required state fees will still be charged.

ALL-CITY-FEES EXEMPTION - QUALIFYING CRITERIA

Business must be a:

- ◆ Business that has generated (or, for a new business, is expected to generate) \$12,000 or less in annual gross receipts from engaging in business in city limits, and reports such on City Addendum part of the application; **or**
 - ◆ Governmental entity engaged in the exercise of governmental functions; **or**
 - ◆ Nonprofit organization created for fund-raising activities only and that is exempt from taxation under IRS 501(c); **or**
 - ◆ Business engaged in casual or isolated sales; i.e., a sale made by a person who is not engaged in the business of selling the type of property involved.
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EMPLOYEE-FEE-ONLY EXEMPTION - QUALIFYING CRITERIA

Business must be a:

- ◆ Nonprofit religious organization operated exclusively as a place of worship; **or**
- ◆ Nonprofit civic group, service club, or social organization that is not engaged in any profession, trade, calling, or occupation, but is organized to provide civic, service, or social activities; **or**
- ◆ Nonprofit organization exempt from federal income tax under IRS 501(c)(3), and which does not generate revenues from retail sales or services, **or**
- ◆ Business engaged in activities that are exempt from business licensing due to preemption by state or federal law; **or**
- ◆ Medicaid-funded nursing or boarding home; i.e., nursing home licensed under RCW 18.51 or boarding home licensed under RCW 18.20 which provides care under contract with Washington State Department of Social & Health Services to Medicaid recipients.