ARTICLES OF INCORPORATION

OF

WASHINGTON MULTI-CITY BUSINESS LICENSE AND TAX PORTAL AGENCY

The undersigned, in order to form a not for profit corporation under Chapter 24.06 of the Revised Code of Washington ("RCW"), and pursuant to Chapter 39.34 RCW, hereby sign and deliver the following Articles of Incorporation:

ARTICLE I — NAME

The name of this corporation is:

WASHINGTON MULTI-CITY BUSINESS LICENSE AND TAX PORTAL AGENCY

ARTICLE II — DURATION

The period of duration of Washington Multi-City Business License and Tax Portal Agency (the "PORTAL AGENCY") is perpetual.

ARTICLE III — PURPOSES

PORTAL AGENCY is organized on behalf of and as an instrumentality of its governmental members to carry out certain exclusively governmental activities and the purposes of the Washington Multi-City Business License and Tax Portal Agency Interlocal Agreement (the "Interlocal Agreement") pursuant to the Interlocal Cooperation Act, Chapter 39.34 RCW. These purposes include developing, owning, operating and managing and maintaining an internet web application gateway to administer City business licensing and tax collection functions (the "Portal"), as further described in the Interlocal Agreement.

ARTICLE IV — PROHIBITED ACTIVITY

Notwithstanding any of the provisions of these Articles of Incorporation, the PORTAL AGENCY shall not conduct or carry on activities not permitted to be conducted or carried on by an organization exempt from federal income tax under Sections 115 of the Internal Revenue Code or by an organization, contributions to which are deductible under Section 170(c)(2). No part of the net earnings of the PORTAL AGENCY shall inure to the benefit of any director, officer or private individual. No substantial part of the activities of the PORTAL AGENCY shall be devoted to the carrying on of propaganda, or otherwise attempting to influence legislation except as may be permitted by the Internal Revenue Code, and the PORTAL AGENCY shall not participate in, or intervene in (including the publication or distribution of statements regarding) any political campaign on behalf of or in opposition to any candidate for public office. The PORTAL AGENCY

shall not have or issue shares of stock, shall not make any disbursement of income to its directors or officers, and shall not make loans to its officers or directors.

ARTICLE V — POWERS

In general, and subject to such limitations and conditions as are or may be prescribed by law, or in these Articles of Incorporation or in the PORTAL AGENCY'S Bylaws or in the Interlocal Agreement, the PORTAL AGENCY shall have all powers which now or hereafter are conferred under Chapters 24.06 and 39.34 RCW and other applicable law upon a corporation organized for the purposes set forth above, or are necessary or incidental to the powers so conferred, or are conducive to the attainment of the PORTAL AGENCY's purposes.

ARTICLE VI — MEMBERS

Each Member of PORTAL AGENCY must be a general purpose municipal corporation formed and existing as a city or town under the laws of the state of Washington and meeting the other requirements described in the Interlocal Agreement. As used in these Articles, the term "Members" means "Principals" as defined in the Interlocal Agreement. The rights and responsibilities of the Members/Principals and the manner of their election, appointment, or admission to membership and termination of membership shall be as provided for in the Interlocal Agreement. The PORTAL AGENCY shall have one class of Members/Principals, except that each Member/Principal may be treated as a separate class for calculating votes as provided for in the Interlocal Agreement.

ARTICLE VII — DISTRIBUTIONS UPON DISSOLUTION

No director, trustee or officer of the PORTAL AGENCY, nor any private individual, shall be entitled to share in the distribution of any of the corporate assets upon dissolution of the PORTAL AGENCY or the winding up of its affairs. Upon dissolution of the PORTAL AGENCY, after paying, satisfying, and discharging, or making adequate provision therefor, of all liabilities and obligations of the PORTAL AGENCY, and after returning, transferring, or conveying assets held by the PORTAL AGENCY requiring return, transfer, or conveyance on condition of the dissolution, all remaining assets of the PORTAL AGENCY shall be distributed by the Executive Board as provided for in the Interlocal Agreement.

ARTICLE VIII — DISSENTING MEMBERS

"Dissenting members," as that term is used in RCW 24.06.245 through 255, will be entitled to the rights and allocation of assets set forth in the Interlocal Agreement, but may be limited to "a return of less than the fair value" of their membership as that term is used in RCW 24.06.255.

ARTICLE IX — BYLAWS

Provisions for the regulation of the internal affairs of the PORTAL AGENCY shall be set forth in the Bylaws of the PORTAL AGENCY.

ARTICLE X — REGISTERED AGENT

The address of the initial registered office of the PORTAL AGENCY is 600 4th Avenue Seattle WA 98104. The name and address of its initial registered agent is Glen Lee, Finance Director, City of Seattle, 700 Fifth Avenue, Suite 4350, Seattle, WA 98104.

ARTICLE XI — DIRECTORS

The initial board of directors (referred to in the Interlocal Agreement as the "Executive Board") shall consist of four (4) directors. The names and addresses of the persons who are to serve as initial directors are:

Ms. Jan Hawn, Finance Director
City of Bellevue
450 110th Avenue N.E.
Bellevue, WA 98004

Ms. Debra Bryant, Chief Finance Director
City of Everett
2930 Wetmore Avenue
Everett, WA 98201

Mr. Glen Lee, Finance Director
The City of Seattle
700 Fifth Avenue, Suite 4350
Seattle, WA 98104

Mr. Andy Cherullo, Finance Director
City of Tacoma
747 Market Street
Tacoma, WA 98402

Directors may be removed as provided for in the Bylaws.

ARTICLE XII -- OFFICERS

The PORTAL AGENCY shall have four officers, a President, Vice-President, Secretary and Treasurer. The President and Vice-President are referred to as the "Chair" and Vice-Chair" respectively, in the Interlocal Agreement. The responsibilities of the officers shall be described in the PORTAL AGENCY Bylaws.

ARTICLE XIII — INCORPORATORS

The names and addresses of the incorporators are:

1. City of Bellevue
   450 110th Avenue N.E.
   Bellevue, WA 98004

2. City of Everett
   2930 Wetmore Avenue
   Everett, WA 98201

3. The City of Seattle
   600 4th Avenue
   Seattle, WA 98104

4. City of Tacoma
   747 Market Street
   Tacoma, WA 98402

ARTICLE XIV — LIMITATION OF DIRECTOR LIABILITY

Except to the extent otherwise required by applicable law (as it exists on the date of the adoption of this Article or may be amended from time to time), a director of the PORTAL AGENCY (a director is referred to as a "Member of the Executive Board" in the Interlocal Agreement) shall not be personally liable to the PORTAL AGENCY for monetary damages for conduct as a director, except for liability of the director (i) for acts or omissions which involve intentional misconduct by the director or a knowing violation of law by the director, (ii) for any transaction from which the director will personally receive a benefit in money, property or services to which the director is not legally entitled, or (iii) for any act or omission occurring before the date when this provision becomes effective.

If the Washington Nonprofit Miscellaneous and Mutual Corporation Act (the "Act") is hereafter amended to expand or increase the power of the PORTAL AGENCY to eliminate or limit

the personal liability of directors, then, without any further requirement of action by the directors of the PORTAL AGENCY, the liability of a director shall be eliminated or limited to the full extent permitted by the Act. No amendment to or repeal of this Article shall adversely affect any right of protection of any director of the PORTAL AGENCY occurring after the date of the adoption of this Article and prior to such amendment or repeal.

ARTICLE XV — INDEMNIFICATION

Except as provided in Article XIV, the PORTAL AGENCY shall indemnify any director and officer of the PORTAL AGENCY who is involved in any capacity in a proceeding (as defined in RCW 23B.08.500, as presently in effect and as hereafter amended) by reason of the position held by such person or entity in the PORTAL AGENCY to the full extent allowed by law, as presently in effect and as hereafter amended. By means of a resolution or of a contract specifically approved by the Board of Directors (referred to as the "Executive Board" in the Interlocal Agreement), the PORTAL AGENCY may also indemnify an employee, or agent to such degree as the Board of Directors determines to be reasonable, appropriate, and consistent with applicable law and to be in the best interests of the PORTAL AGENCY. Reasonable expenses incurred by a director or officer who is involved in any capacity in a proceeding by reason of the position held in the PORTAL AGENCY, shall be advanced by the PORTAL AGENCY to the full extent allowed by and on the conditions required by applicable law, as presently in effect and as hereafter amended.

The Board of Directors of the PORTAL AGENCY shall have the right to designate the counsel who shall defend any person or entity who may be entitled to indemnification, to approve any settlement, and to approve in advance any expense. The rights conferred by or pursuant to this Article shall not be exclusive of any other rights that any person may have or acquire under any applicable law (as presently in effect and as hereafter amended), these Articles of Incorporation, the bylaws of the PORTAL AGENCY, a vote of the Board of Directors of the PORTAL AGENCY, or otherwise. No amendment to or repeal of this Article shall adversely affect any right of any director, officer, employee, or agent for events occurring after the date of the adoption of this Article and prior to such amendment or repeal.

The PORTAL AGENCY shall also indemnify and hold harmless every Member/Principal, including, but not limited to that Member's/Principal's officers, directors, employees and agents from all claims, injuries, damages, losses or suits, including reasonable attorney fees which arise out of acts and/or omissions of the PORTAL AGENCY. To such degree as the board of directors/Executive Board determines to be reasonable, appropriate, and consistent with applicable law and to be in the best interests of the PORTAL AGENCY, the PORTAL AGENCY may also indemnify and hold harmless Subscribers, including, but not limited to that Subscriber's officers, directors, employees and agents from all claims, injuries damages, losses or suits, including reasonable attorney fees which arise out of acts and/or omissions of the PORTAL AGENCY.

Nothing in these Articles of Incorporation may be interpreted as a waiver of sovereign immunity by any member.

Indemnification of directors and officers by the PORTAL AGENCY shall be consistent with the terms of the Interlocal Agreement, the Act, the Interlocal Cooperation Act and other applicable law. In the event of any inconsistency between this Article and the Interlocal Agreement, the terms of the Interlocal Agreement shall control to the extent consistent with applicable law.

Notwithstanding any other provision of this Article, no indemnification shall be provided to any person if in the reasonable opinion of competent counsel, payment of such indemnification would cause the PORTAL AGENCY to lose its exemption from federal income taxation.

DATED as of this 1st day of March, 2014.

INCORPORATORS:

INCORPORATOR: City of Bellevue

By: Interim City Manager Brad Miyake

INCORPORATOR: The City of Seattle

By: Mayor Edward B. Murray

INCORPORATOR: City of Everett

By: Mayor Ray Stephanson

INCORPORATOR: City of Tacoma

By: City Manager T.C. Broadnax

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By: Mayor Ray Stephanson

ATTEST:

City Clerk

INCORPORATOR: City of Tacoma

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