

**RCW 35.21.280 Tax on admissions—Exceptions.** (1) Every city and town may levy and fix a tax of not more than one cent on twenty cents or fraction thereof to be paid by the person who pays an admission charge to any place: PROVIDED, No city or town shall impose such tax on persons paying an admission to any activity of any elementary or secondary school or any public facility of a public facility district under chapter 35.57 or 36.100 RCW for which a tax is imposed under RCW 35.57.100 or 36.100.210, except the city or town may impose a tax on persons paying an admission to any activity of such public facility if the city or town uses the admission tax revenue it collects on the admission charges to that public facility for the construction, operation, maintenance, repair, replacement, or enhancement of that public facility or to develop, support, operate, or enhance programs in that public facility.

(2) Tax authorization under this section includes a tax on persons who are admitted free of charge or at reduced rates to any place for which other persons pay a charge or a regular higher charge for the same privileges or accommodations. A city that is located in a county with a population of one million or more may not levy a tax on events in stadia constructed on or after January 1, 1995, that are owned by a public facilities district under chapter 36.100 RCW and that have seating capacities over forty thousand. The city or town may require anyone who receives payment for an admission charge to collect and remit the tax to the city or town.

(3) The term "admission charge" includes:

- (a) A charge made for season tickets or subscriptions;
- (b) A cover charge, or a charge made for use of seats and tables reserved or otherwise, and other similar accommodations;
- (c) A charge made for food and refreshment in any place where free entertainment, recreation or amusement is provided;
- (d) A charge made for rental or use of equipment or facilities for purposes of recreation or amusement; if the rental of the equipment or facilities is necessary to the enjoyment of a privilege for which a general admission is charged, the combined charges shall be considered as the admission charge;
- (e) Automobile parking charges if the amount of the charge is determined according to the number of passengers in the automobile. [2002 c 363 § 5; 1999 c 165 § 19; 1995 3rd sp.s. c 1 § 202; 1995 1st sp.s. c 14 § 8; 1965 c 7 § 35.21.280. Prior: 1957 c 126 § 1; 1951 c 35 § 1; 1943 c 80 § 1; Rem. Supp. 1943 § 8370-44a.]

**Part headings not law—Effective date—1995 3rd sp.s. c 1:** See notes following RCW 82.14.0485.

**Severability—Effective dates—1995 1st sp.s. c 14:** See notes following RCW 36.100.010.