

---

**SUBSTITUTE SENATE BILL 6574**

---

**State of Washington**

**62nd Legislature**

**2012 Regular Session**

**By Senate Ways & Means** (originally sponsored by Senators Kohl-Welles, Frockt, and Kline)

READ FIRST TIME 02/07/12.

1       AN ACT Relating to authorizing certain cities in which stadium and  
2 exhibition centers are located to impose admissions taxes in limited  
3 circumstances; and amending RCW 36.38.010.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5       **Sec. 1.** RCW 36.38.010 and 2011 1st sp.s. c 38 s 2 are each amended  
6 to read as follows:

7       (1) Any county may by ordinance enacted by its county legislative  
8 authority, levy and fix a tax of not more than one cent on twenty cents  
9 or fraction thereof to be paid for county purposes by persons who pay  
10 an admission charge to any place, including a tax on persons who are  
11 admitted free of charge or at reduced rates to any place for which  
12 other persons pay a charge or a regular higher charge for the same or  
13 similar privileges or accommodations; and require that one who receives  
14 any admission charge to any place must collect and remit the tax to the  
15 county treasurer of the county. However, no county may impose such tax  
16 on persons paying an admission to any activity of any elementary or  
17 secondary school or any public facility of a public facility district  
18 under chapter 35.57 or 36.100 RCW for which a tax is imposed under RCW  
19 35.57.100 or 36.100.210.

1 (2) As used in this chapter, the term "admission charge" includes  
2 a charge made for season tickets or subscriptions, a cover charge, or  
3 a charge made for use of seats and tables, reserved or otherwise, and  
4 other similar accommodations; a charge made for food and refreshments  
5 in any place where any free entertainment, recreation, or amusement is  
6 provided; a charge made for rental or use of equipment or facilities  
7 for purpose of recreation or amusement, and where the rental of the  
8 equipment or facilities is necessary to the enjoyment of a privilege  
9 for which a general admission is charged, the combined charges must be  
10 considered as the admission charge. Admission charge also includes any  
11 automobile parking charge where the amount of such charge is determined  
12 according to the number of passengers in any automobile.

13 (3) Subject to subsections (4) and (5) of this section, the tax  
14 authorized in this section is not exclusive and does not prevent any  
15 city or town within the taxing county, when authorized by law, from  
16 imposing within its corporate limits a tax of the same or similar kind.  
17 However, whenever the same or similar kind of tax is imposed by any  
18 such city or town, no such tax may be levied within the corporate  
19 limits of such city or town by the county.

20 (4) Notwithstanding subsection (3) of this section, the legislative  
21 authority of a county with a population of one million or more may  
22 exclusively levy taxes on events in baseball stadiums constructed on or  
23 after January 1, 1995, that are owned by a public facilities district  
24 under chapter 36.100 RCW and that have seating capacities over forty  
25 thousand at the rates of:

26 (a) Not more than one cent on twenty cents or fraction thereof, to  
27 be used for the purpose of paying the principal and interest payments  
28 on bonds issued by a county to construct a baseball stadium as defined  
29 in RCW 82.14.0485. If the revenue from the tax exceeds the amount  
30 needed for that purpose, the excess must be placed in a contingency  
31 fund which must be used exclusively by the public facilities district  
32 to fund repair, reequipping, and capital improvement of the baseball  
33 stadium; and

34 (b) Not more than one cent on twenty cents or fraction thereof, to  
35 be used for the purpose of paying the principal and interest payments  
36 on bonds issued by a county to construct a baseball stadium as defined  
37 in RCW 82.14.0485. The tax imposed under this subsection (4)(b)

1 expires when the bonds issued for the construction of the baseball  
2 stadium are retired, but not later than twenty years after the tax is  
3 first collected.

4 (5)(a) Notwithstanding subsection (3) of this section, the  
5 legislative authority of a county that has created a public stadium  
6 authority to develop a stadium and exhibition center under RCW  
7 36.102.050 may levy and fix a tax on charges for admission to events in  
8 a stadium and exhibition center, as defined in RCW 36.102.010,  
9 constructed in the county on or after January 1, 1998, that is owned by  
10 a public stadium authority under chapter 36.102 RCW.

11 (b) Except as provided otherwise in (c) of this subsection (5), the  
12 tax is exclusive and precludes the city or town within which the  
13 stadium and exhibition center is located from imposing a tax of the  
14 same or similar kind on charges for admission to events in the stadium  
15 and exhibition center, and precludes the imposition of a general county  
16 admissions tax on charges for admission to events in the stadium and  
17 exhibition center.

18 (c) A city within which the stadium and exhibition center is  
19 located has the exclusive right to impose an admissions tax under the  
20 authority of RCW 35.21.280 and the county is precluded from imposing an  
21 admissions tax, for a sporting event conducted during calendar year  
22 2012 by a state college or university, if such sporting event occurs:

23 (i) Due to the temporary closure of any similar facility owned by  
24 that college or university; and

25 (ii) At a facility owned by a public stadium authority located  
26 within a city with a population that exceeds five hundred thousand  
27 people.

28 (d) For the purposes of this subsection (5), "charges for admission  
29 to events" means only the actual admission charge, exclusive of taxes  
30 and service charges and the value of any other benefit conferred by the  
31 admission.

32 (e) The tax authorized under this subsection (5) is at the rate of  
33 not more than one cent on ten cents or fraction thereof.

34 (f) Revenues collected under this subsection (5) must be deposited  
35 in the stadium and exhibition center account under RCW 43.99N.060 until  
36 the bonds issued under RCW 43.99N.020 for the construction of the  
37 stadium and exhibition center are retired. After the bonds issued for  
38 the construction of the stadium and exhibition center are retired, the

1 tax authorized under this section is used exclusively to fund repair,  
2 reequipping, and capital improvement of the stadium and exhibition  
3 center.

4 (g) The tax under this subsection (5) may be levied upon the first  
5 use of any part of the stadium and exhibition center but may not be  
6 collected at any facility already in operation as of July 17, 1997.

--- END ---