
SENATE BILL 6574

State of Washington

62nd Legislature

2012 Regular Session

By Senators Kohl-Welles, Frockt, and Kline

Read first time 02/01/12. Referred to Committee on Government Operations, Tribal Relations & Elections.

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 may impose a tax under this subsection (5) for a sporting event
20 conducted during calendar year 2012 by a state college or university,
21 if such sporting event occurs:

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

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

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

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

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

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