

2 **ESSB 5914** - H AMD 864 ADOPTED 3/13/95

3 By Representative Van Luven

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5 Strike everything after the enacting clause and insert the
6 following:

7 "Sec. 1. RCW 36.38.010 and 1963 c 4 s 36.38.010 are each amended
8 to read as follows:

9 Any county may by ordinance enacted by its (~~board of~~) county
10 (~~commissioners~~) legislative authority, levy and fix a tax of not more
11 than one cent on twenty cents or fraction thereof to be paid for county
12 purposes by persons who pay an admission charge to any place, including
13 a tax on persons who are admitted free of charge or at reduced rates to
14 any place for which other persons pay a charge or a regular higher
15 charge for the same or similar privileges or accommodations; and
16 require that one who receives any admission charge to any place shall
17 collect and remit the tax to the county treasurer of the county:
18 PROVIDED, No county shall impose such tax on persons paying an
19 admission to any activity of any elementary or secondary school.

20 As used in this chapter, the term "admission charge" includes a
21 charge made for season tickets or subscriptions, a cover charge, or a
22 charge made for use of seats and tables, reserved or otherwise, and
23 other similar accommodations; a charge made for food and refreshments
24 in any place where any free entertainment, recreation, or amusement is
25 provided; a charge made for rental or use of equipment or facilities
26 for purpose of recreation or amusement, and where the rental of the
27 equipment or facilities is necessary to the enjoyment of a privilege
28 for which a general admission is charged, the combined charges shall be
29 considered as the admission charge. It shall also include any
30 automobile parking charge where the amount of such charge is determined
31 according to the number of passengers in any automobile.

32 The tax herein authorized shall not be exclusive and shall not
33 prevent any city or town within the taxing county, when authorized by
34 law, from imposing within its corporate limits a tax of the same or
35 similar kind: PROVIDED, That whenever the same or similar kind of tax
36 is imposed by any such city or town, no such tax shall be levied within

1 the corporate limits of such city or town by the (~~board of~~) county
2 (~~commissioners~~), except that the legislative authority of a county
3 with a population of one million or more may levy a tax of not more
4 than one cent on forty cents or fraction thereof on events in stadiums
5 that are owned by county government and that have seating capacities
6 over forty-five thousand.

7 **Sec. 2.** RCW 35.21.280 and 1965 c 7 s 35.21.280 are each amended to
8 read as follows:

9 Every city and town may levy and fix a tax of not more than one
10 cent on twenty cents or fraction thereof to be paid by the person who
11 pays an admission charge to any place: PROVIDED, No city or town shall
12 impose such tax on persons paying an admission to any activity of any
13 elementary or secondary school. This includes a tax on persons who are
14 admitted free of charge or at reduced rates to any place for which
15 other persons pay a charge or a regular higher charge for the same
16 privileges or accommodations. A city that is located in a county with
17 a population of one million or more may not levy a tax in excess of one
18 cent on forty cents or fraction thereof on events in stadiums that are
19 owned by county government and that have seating capacities over forty-
20 five thousand. The city or town may require anyone who receives
21 payment for an admission charge to collect and remit the tax to the
22 city or town.

23 The term "admission charge" includes:

- 24 (1) A charge made for season tickets or subscriptions;
25 (2) A cover charge, or a charge made for use of seats and tables
26 reserved or otherwise, and other similar accommodations;
27 (3) A charge made for food and refreshment in any place where free
28 entertainment, recreation or amusement is provided;
29 (4) A charge made for rental or use of equipment or facilities for
30 purposes of recreation or amusement; if the rental of the equipment or
31 facilities is necessary to the enjoyment of a privilege for which a
32 general admission is charged, the combined charges shall be considered
33 as the admission charge;
34 (5) Automobile parking charges if the amount of the charge is
35 determined according to the number of passengers in the automobile."

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4 On page 1, line 2 of the title, after "facilities;" strike the
5 remainder of the title and insert "and amending RCW 36.38.010 and
6 35.21.280."

7 EFFECT: Splits the existing admissions tax in half, 2.5% for
8 Seattle and 2.5% for King County, for the Kingdome only. Currently
9 Seattle can impose up to 5%, and King County cannot levy any admissions
10 tax, on the Kingdome.

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