
SENATE BILL 6537

State of Washington

60th Legislature

2008 Regular Session

By Senator McAuliffe

Read first time 01/17/08. Referred to Committee on Early Learning & K-12 Education.

1 AN ACT Relating to imposing an admissions surcharge to fund
2 extracurricular activities for middle and high schools; adding a new
3 section to chapter 28A.300 RCW; adding a new chapter to Title 82 RCW;
4 creating new sections; providing a contingent effective date; and
5 providing for submission of this act to a vote of the people.

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

7 NEW SECTION. **Sec. 1.** The legislature recognizes that
8 extracurricular activities are a vital part of the educational
9 experience for Washington's students. The legislature acknowledges
10 that children who are connected to their school and community become
11 responsible citizens and develop the skills to contribute to their own
12 economic well-being and to that of their families and communities. The
13 legislature finds that extracurricular activities assist our children
14 in developing the skills they need to become full members of society.

15 The legislature further finds that the fund-raising ability of
16 schools may decrease as a result of the requirements in chapter 5, Laws
17 of 2007, that only healthy foods be available on school campuses. The
18 legislature also finds that, in order to replace the funds lost,

1 alternative funding should be provided. Therefore, it is the intent of
2 the legislature to provide a replacement funding source for the funds
3 that will be lost to support extracurricular activities.

4 NEW SECTION. **Sec. 2.** The middle and high school activities
5 funding account is created in the custody of the state treasurer. All
6 receipts from the surcharge imposed in section 4 of this act must be
7 deposited into the account. Expenditures from the account may only be
8 used to fund extracurricular activities of public elementary and
9 secondary schools as provided in section 9 of this act.

10 NEW SECTION. **Sec. 3.** The definitions in this section apply
11 throughout this chapter unless the context clearly requires otherwise.

12 (1) "Admission charge" means the price required or paid for
13 entering any premise or location where live sporting events or live
14 entertainment are held, and includes but is not limited in meaning to:

15 (a) A charge made for season tickets or subscriptions;

16 (b) A cover charge or a charge made for use of seats or tables,
17 reserved or otherwise, and similar accommodations;

18 (c) A charge for admission to any live entertainment or sporting
19 event that is included within the price paid for meals, refreshments,
20 or services where no separate admission charge is made.

21 (2) "Community arts program" means a musical, dance, art, or
22 theater program that is organized for the purposes of training or
23 engaging students or community residents in musical, dance, art, or
24 theater activities and that is operated, conducted, administered,
25 supported, or enabled by a city, town, county, district, nonprofit
26 youth organization as defined in RCW 82.04.4271, public school
27 district, other than those programs offered by the school and created
28 solely for the students by the school, or a program organized solely
29 for students to provide a recital to demonstrate progress or training
30 in music, art, dance, or theater arts. "Community arts program" does
31 not mean a musical, dance, art, or theater program that includes
32 professional performers or artists.

33 (3) "Community athletics program" means any athletic program that
34 is organized for the purposes of training for and engaging in athletic
35 activity and competition and that is operated, conducted, administered,
36 supported, or enabled by a city, town, county, district, nonprofit

1 youth organization as defined in RCW 82.04.4271, or public school
2 district other than those programs offered by the school and created
3 solely for the students by the school.

4 (4) "Department" means the department of revenue.

5 (5) "Live entertainment" means any activity provided for pleasure,
6 enjoyment, recreation, relaxation, diversion, or other similar purpose
7 by a person or persons who are physically present when providing an
8 activity to a patron or group of patrons who are physically present.
9 This includes, but is not limited to:

10 (a) Music or vocals provided by one or more professional or amateur
11 musicians or vocalists;

12 (b) Dancing performed by one or more professional or amateur
13 dancers or performers;

14 (c) Acting or drama provided by one or more professional or amateur
15 actors or players;

16 (d) Acrobatics or stunts provided by one or more professional or
17 amateur acrobats;

18 (e) Animal stunts or performances provided or incited by one or
19 more animal handlers or trainers;

20 (f) Athletic contests, events, or exhibitions provided by one or
21 more professional or amateur athletes;

22 (g) Comedy or magic provided by one or more professional or amateur
23 comedians, magicians, illusionists, entertainers, or performers;

24 (h) Cooking or product demonstrations provided by one or more
25 professional or amateur chefs, speakers, or demonstrators;

26 (i) A show or production involving any combination of the
27 activities listed in this subsection. Live entertainment does not
28 include ambient background music; television, radio, closed circuit, or
29 internet broadcasts of live entertainment; entertainment provided by a
30 patron or patrons; or the presentation of recorded music.

31 (6) "Person" has the meaning provided in RCW 82.04.030.

32 (7) "Place" means, without limiting its scope, a theater,
33 showhouse, cabaret, nightclub, art gallery, museum, dance hall,
34 athletic park, swimming pool, skating rink, resort ground, amusement
35 park, and other enclosures and buildings or portions thereof and
36 buildings or portions thereof wherein entertainment or recreation is
37 provided, and located within the boundaries of the county or in any

1 state or federal reservation therein, under such rules as the
2 department shall adopt.

3 NEW SECTION. **Sec. 4.** (1) There is imposed an admission surcharge
4 of one percent on every admission charge to a live sporting or live
5 entertainment event in this state. The surcharge shall be imposed on
6 the actual admission amount charged, exclusive of other taxes or fees,
7 and reduced admission charges shall be subject to the surcharge on the
8 reduced charge and not on the regular admission charge.

9 (2) Moneys collected under this act shall be deposited in the
10 middle and high school activities funding account created in section 2
11 of this act.

12 NEW SECTION. **Sec. 5.** The following are exempt from the surcharge
13 imposed in section 4 of this act:

14 (1) Admissions to any activity of an elementary or secondary
15 school;

16 (2) Admissions to any community athletics program;

17 (3) Admissions to any community arts program; and

18 (4) Admissions, where the charge for admission is less than one
19 dollar.

20 NEW SECTION. **Sec. 6.** Whenever a charge is made for any admission
21 subject to the surcharge imposed by this act, a ticket or receipt shall
22 be provided that shows the price of the admission, the surcharge
23 imposed under this chapter, any other taxes imposed, and the total
24 charge for the ticket.

25 NEW SECTION. **Sec. 7.** (1) The surcharge imposed under this chapter
26 shall be paid by the buyer of the admissions to the person receiving
27 payment for the admission, and the surcharge shall be held in trust
28 until it is remitted to the department in a form and manner determined
29 by the department; and the person receiving payment for the admission
30 shall be personally liable for the amount of such surcharge if it is
31 not collected and remitted as provided in this act. The surcharge
32 shall be collected at the time the admission charge is paid by the
33 person seeking admission and shall be reported and remitted by the

1 person receiving the surcharge to the department in the form and manner
2 required by the department.

3 (2) Any person required to collect the surcharge imposed under this
4 chapter, who fails to collect the surcharge or, having collected the
5 surcharge, fails to remit it to the department in the manner required
6 by the department, whether the failure is the result of his or her own
7 act or the result of acts or conditions beyond his or her control, is
8 personally liable to the department for the amount of such surcharge.

9 (3) The department has the power to adopt rules prescribing methods
10 and schedules for the collection of the surcharge required to be
11 collected under this chapter.

12 (4) The administrative provisions of chapter 82.32 RCW, in so far
13 as they do not conflict with any more specific provision of this act,
14 apply to the administration of this act.

15 NEW SECTION. **Sec. 8.** Sections 3 through 7 of this act constitute
16 a new chapter in Title 82 RCW.

17 NEW SECTION. **Sec. 9.** A new section is added to chapter 28A.300
18 RCW to read as follows:

19 The superintendent of public instruction shall, without any
20 deduction for administrative or other costs, allocate funds by
21 September 10th of each year in the middle and high school activities
22 funding account established in section 2 of this act to be used to
23 support extracurricular activities of public middle and high schools,
24 including internal or interschool activities of an athletic, cultural,
25 social, or recreational nature for students of the district, and
26 including regional competitions associated with such activities.

27 The funds shall be allocated on a proportionate basis to each
28 district within the state, and each district shall, with the advice of
29 the school's associated student body association, distribute the funds
30 as needed to each activity, including individual student travel costs
31 associated with such activity; however, athletic activities may receive
32 no more than twenty-five percent of the funds allocated to each
33 district. Districts may not deduct any amount for administration or
34 divert funds to any other activity.

1 NEW SECTION. **Sec. 10.** If any provision of this act or its
2 application to any person or circumstance is held invalid, the
3 remainder of the act or the application of the provision to other
4 persons or circumstances is not affected.

5 NEW SECTION. **Sec. 11.** The secretary of state shall submit this
6 act to the people for their adoption and ratification, or rejection, at
7 the next general election to be held in this state, in accordance with
8 Article II, section 1 of the state Constitution and the laws adopted to
9 facilitate its operation.

10 NEW SECTION. **Sec. 12.** This act takes effect July 1, 2009, if the
11 proposed amendment to Article II, section 1 of the state Constitution,
12 creating an admissions surcharge for funding of certain school
13 activities (SJR . . . (S-4030/08)), is validly submitted to and is
14 approved and ratified by the voters at the next general election. If
15 the proposed amendment is not approved and ratified, this act is void
16 in its entirety.

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