

SSB 5000 - S AMD 107

By Senator Lias

1 Strike everything after the enacting clause and insert the
2 following:

3 "NEW SECTION. **Sec. 1.** The legislature finds that the capacity
4 of small, rural hospitals and first responders can be overwhelmed by
5 the influx of large numbers of people attending concerts and
6 festivals in rural amphitheaters. The legislature intends that those
7 who attend these events, most of whom are not from the local
8 community, should share the burden of the local taxpayers to fund
9 spikes in emergency service calls and medical costs that occur during
10 these concerts and festivals. Therefore, the legislature intends to
11 authorize counties to levy and apply an emergency medical services
12 surcharge to the price of admission at such events so that the local
13 medical service providers have the resources to accommodate the
14 additional emergency medical services necessary for these events. The
15 legislature finds that enacting this authority will benefit attendees
16 by making sure their needs for emergency and medical care can be met,
17 while also protecting local taxpayers from disproportionate burdens.

18 **Sec. 2.** RCW 36.38.010 and 2012 c 260 s 1 are each amended to
19 read as follows:

20 (1)(a) Any county may by ordinance enacted by its county
21 legislative authority, levy and fix a tax of not more than one cent
22 on twenty cents or fraction thereof to be paid for county purposes by
23 persons who pay an admission charge to any place, including a tax on
24 persons who are admitted free of charge or at reduced rates to any
25 place for which other persons pay a charge or a regular higher charge
26 for the same or similar privileges or accommodations; and require
27 that one who receives any admission charge to any place must collect
28 and remit the tax to the county treasurer of the county. However, no
29 county may impose such tax on persons paying an admission to any
30 activity of any elementary or secondary school or any public facility
31 of a public facility district under chapter 35.57 or 36.100 RCW for
32 which a tax is imposed under RCW 35.57.100 or 36.100.210. Sixteen and
33 seven-tenths percent of the tax remitted to the treasurer of a county

1 containing a rural amphitheater must be distributed on an annual
2 basis to any local hospital district serving a rural amphitheater and
3 eight and three-tenths percent of the tax collected under this
4 section must be distributed on an annual basis to any local fire
5 protection district serving a rural amphitheater.

6 (b) For the purposes of this subsection (1), "rural amphitheater"
7 means an outdoor amphitheater with capacity to accommodate greater
8 than ten thousand people at one time in a county with fewer than one
9 hundred fifteen thousand people as determined by the office of
10 financial management on April 1st of each year.

11 (2) As used in this chapter, the term "admission charge" includes
12 a charge made for season tickets or subscriptions, a cover charge, or
13 a charge made for use of seats and tables, reserved or otherwise, and
14 other similar accommodations; a charge made for food and refreshments
15 in any place where any free entertainment, recreation, or amusement
16 is provided; a charge made for rental or use of equipment or
17 facilities for purpose of recreation or amusement, and where the
18 rental of the equipment or facilities is necessary to the enjoyment
19 of a privilege for which a general admission is charged, the combined
20 charges must be considered as the admission charge. Admission charge
21 also includes any automobile parking charge where the amount of such
22 charge is determined according to the number of passengers in any
23 automobile.

24 (3) Subject to subsections (4) and (5) of this section, the tax
25 authorized in this section is not exclusive and does not prevent any
26 city or town within the taxing county, when authorized by law, from
27 imposing within its corporate limits a tax of the same or similar
28 kind. However, whenever the same or similar kind of tax is imposed by
29 any such city or town, no such tax may be levied within the corporate
30 limits of such city or town by the county.

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

37 (a) Not more than one cent on twenty cents or fraction thereof,
38 to be used for the purpose of paying the principal and interest
39 payments on bonds issued by a county to construct a baseball stadium
40 as defined in RCW 82.14.0485. If the revenue from the tax exceeds the

1 amount needed for that purpose, the excess must be placed in a
2 contingency fund which must be used exclusively by the public
3 facilities district to fund repair, reequipping, and capital
4 improvement of the baseball stadium; and

5 (b) Not more than one cent on twenty cents or fraction thereof,
6 to be used for the purpose of paying the principal and interest
7 payments on bonds issued by a county to construct a baseball stadium
8 as defined in RCW 82.14.0485. The tax imposed under this subsection
9 (4)(b) expires when the bonds issued for the construction of the
10 baseball stadium are retired, but not later than twenty years after
11 the tax is first collected.

12 (5)(a) Notwithstanding subsection (3) of this section, the
13 legislative authority of a county that has created a public stadium
14 authority to develop a stadium and exhibition center under RCW
15 36.102.050 may levy and fix a tax on charges for admission to events
16 in a stadium and exhibition center, as defined in RCW 36.102.010,
17 constructed in the county on or after January 1, 1998, that is owned
18 by a public stadium authority under chapter 36.102 RCW.

19 (b) Except as provided otherwise in (c) of this subsection (5),
20 the tax is exclusive and precludes the city or town within which the
21 stadium and exhibition center is located from imposing a tax of the
22 same or similar kind on charges for admission to events in the
23 stadium and exhibition center, and precludes the imposition of a
24 general county admissions tax on charges for admission to events in
25 the stadium and exhibition center.

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

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

34 (ii) At a facility owned by a public stadium authority located
35 within a city with a population that exceeds five hundred thousand
36 people.

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

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

3 (f) Revenues collected under this subsection (5) must be
4 deposited in the stadium and exhibition center account under RCW
5 43.99N.060 until the bonds issued under RCW 43.99N.020 for the
6 construction of the stadium and exhibition center are retired. After
7 the bonds issued for the construction of the stadium and exhibition
8 center are retired, the tax authorized under this section is used
9 exclusively to fund repair, reequipping, and capital improvement of
10 the stadium and exhibition center.

11 (g) The tax under this subsection (5) may be levied upon the
12 first use of any part of the stadium and exhibition center but may
13 not be collected at any facility already in operation as of July 17,
14 1997."

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15 On page 1, beginning on line 2 of the title, after "amphitheater
16 to" strike the remainder of the title and insert "distribute a
17 portion of the proceeds from taxes on admission charges to local
18 hospital districts and fire protection districts; amending RCW
19 36.38.010; and creating a new section."

EFFECT: Provides that, any county containing a rural amphitheater must distribute 16 and 7/10 percent of the tax on admission charges to any local hospital district serving a rural amphitheater and 8 and 3/10 percent to a local fire protection district serving a rural amphitheater on an annual basis.

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