

# FINAL BILL REPORT

## SB 6588

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### FULL VETO

As Passed Legislature

**Brief Description:** Exempting movie theater snack counters from the stadium tax imposed on restaurants.

**Sponsors:** Senators Winsley, Snyder, Kohl, B. Sheldon and Oke.

**Senate Committee on Ways & Means**

**House Committee on Finance**

**Background:** In 1995, the Legislature passed HB 2115 which provided state and local financing for a baseball stadium. The state contribution was a .017 percent sales tax credit, new lottery games, and new stadium license plates.

The baseball team contribution is in the amount of \$45 million which may be used for pre-construction costs as well as bond retirement.

King County imposed a special 0.5 percent sales and use tax on food and beverage sales in restaurants, taverns, and bars and a special 2 percent sales and use tax on car rentals. The county may impose admissions taxes on events in the baseball stadium.

The special sales tax on restaurants, taverns and bars does not include prepared food purchased at grocery stores, minimarkets or convenience stores.

**Summary:** Food purchased at movie theater, theater or performing arts center snack counters is added to the list of locations that are exempt from the special restaurant tax.

**Votes on Final Passage:**

Senate	47	1	
House	85	9	(House amended)
Senate	38	1	(Senate concurred)