

2 **3SSB 5514** - H AMD 0587 adopted 3-13-02

3 By Representative Gombosky

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5 On page 7, after line 18, insert the following:

6 "Sec. 5. RCW 35.21.280 and 1999 c 165 s 19 are each amended to
7 read as follows:

8 (1) Every city and town may levy and fix a tax of not more than one
9 cent on twenty cents or fraction thereof to be paid by the person who
10 pays an admission charge to any place: PROVIDED, No city or town shall
11 impose such tax on persons paying an admission to any activity of any
12 elementary or secondary school or any public facility of a public
13 facility district under chapter 35.57 or 36.100 RCW for which a tax is
14 imposed under RCW 35.57.100 or 36.100.210(~~(.—This)~~), except the city
15 or town may impose a tax on persons paying an admission to any activity
16 of such public facility if the city or town uses the admission tax
17 revenue it collects on the admission charges to that public facility
18 for the construction, operation, maintenance, repair, replacement, or
19 enhancement of that public facility or to develop, support, operate, or
20 enhance programs in that public facility.

21 (2) Tax authorization under this section includes a tax on persons
22 who are admitted free of charge or at reduced rates to any place for
23 which other persons pay a charge or a regular higher charge for the
24 same privileges or accommodations. A city that is located in a county
25 with a population of one million or more may not levy a tax on events
26 in stadia constructed on or after January 1, 1995, that are owned by a
27 public facilities district under chapter 36.100 RCW and that have
28 seating capacities over forty thousand. The city or town may require
29 anyone who receives payment for an admission charge to collect and
30 remit the tax to the city or town.

31 (3) The term "admission charge" includes:

32 ~~((+1))~~ (a) A charge made for season tickets or subscriptions;

33 ~~((+2))~~ (b) A cover charge, or a charge made for use of seats and
34 tables reserved or otherwise, and other similar accommodations;

35 ~~((+3))~~ (c) A charge made for food and refreshment in any place
36 where free entertainment, recreation or amusement is provided;

1 (~~(4)~~) (d) A charge made for rental or use of equipment or
2 facilities for purposes of recreation or amusement; if the rental of
3 the equipment or facilities is necessary to the enjoyment of a
4 privilege for which a general admission is charged, the combined
5 charges shall be considered as the admission charge;

6 (~~(5)~~) (e) Automobile parking charges if the amount of the charge
7 is determined according to the number of passengers in the automobile."

8 Correct the title.

EFFECT: Cities may apply admission taxes to facilities owned by a public facility district, if the city dedicates the revenue to the facility. This would be in addition to any admission tax imposed by the public facility district.

--- **END** ---