

2SHB 1009 - H AMD 881

By Representative Manweller

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 a rural county, or a hospital district located within the
12 county, to levy and apply an emergency medical services surcharge to
13 the price of admission at such events so that the local medical
14 service providers have the resources to accommodate the additional
15 emergency medical services necessary for these events. The
16 legislature finds that enacting this authority will benefit attendees
17 by making sure their needs for emergency and medical care can be met,
18 while also protecting local taxpayers from disproportionate burdens.

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

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

1 facility district under chapter 35.57 or 36.100 RCW for which a tax
2 is imposed under RCW 35.57.100 or 36.100.210.

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

16 (3) Subject to subsections (4) and (5) of this section, the tax
17 authorized in this section is not exclusive and does not prevent any
18 city or town within the taxing county, when authorized by law, from
19 imposing within its corporate limits a tax of the same or similar
20 kind. However, whenever the same or similar kind of tax is imposed by
21 any such city or town, no such tax may be levied within the corporate
22 limits of such city or town by the county.

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

29 (a) Not more than one cent on twenty cents or fraction thereof,
30 to be used for the purpose of paying the principal and interest
31 payments on bonds issued by a county to construct a baseball stadium
32 as defined in RCW 82.14.0485. If the revenue from the tax exceeds the
33 amount needed for that purpose, the excess must be placed in a
34 contingency fund which must be used exclusively by the public
35 facilities district to fund repair, reequipping, and capital
36 improvement of the baseball stadium; and

37 (b) 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. The tax imposed under this subsection

1 (4)(b) expires when the bonds issued for the construction of the
2 baseball stadium are retired, but not later than twenty years after
3 the tax is first collected.

4 (5)(a) Notwithstanding subsection (3) of this section, the
5 legislative authority of a county that has created a public stadium
6 authority to develop a stadium and exhibition center under RCW
7 36.102.050 may levy and fix a tax on charges for admission to events
8 in a stadium and exhibition center, as defined in RCW 36.102.010,
9 constructed in the county on or after January 1, 1998, that is owned
10 by a public stadium authority under chapter 36.102 RCW.

11 (b) Except as provided otherwise in (c) of this subsection (5),
12 the tax is exclusive and precludes the city or town within which the
13 stadium and exhibition center is located from imposing a tax of the
14 same or similar kind on charges for admission to events in the
15 stadium and exhibition center, and precludes the imposition of a
16 general county admissions tax on charges for admission to events in
17 the stadium and exhibition center.

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

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

26 (ii) At a facility owned by a public stadium authority located
27 within a city with a population that exceeds five hundred thousand
28 people.

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

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

35 (f) Revenues collected under this subsection (5) must be
36 deposited in the stadium and exhibition center account under RCW
37 43.99N.060 until the bonds issued under RCW 43.99N.020 for the
38 construction of the stadium and exhibition center are retired. After
39 the bonds issued for the construction of the stadium and exhibition
40 center are retired, the tax authorized under this section is used

1 exclusively to fund repair, reequipping, and capital improvement of
2 the stadium and exhibition center.

3 (g) The tax under this subsection (5) may be levied upon the
4 first use of any part of the stadium and exhibition center but may
5 not be collected at any facility already in operation as of July 17,
6 1997.

7 (6)(a)(i) The legislative authority of a county with a rural
8 amphitheater may, by ordinance, levy and fix an emergency medical
9 services surcharge of up to one dollar per person admitted to a rural
10 amphitheater if the per person admission charge for the general
11 public exceeds twenty dollars, including a surcharge on persons who
12 are admitted free of charge or at reduced rates; and require that one
13 who receives any such surcharge must collect and remit the surcharge
14 to the county treasurer of the county. The surcharge under this
15 subsection (6) is in addition to any tax imposed under this section.

16 (ii) In lieu of councilmanic action by the county legislative
17 authority under (a)(i) of this subsection (6), a county may submit an
18 authorizing proposition to the voters of the county and, if the
19 proposition is approved by a majority of persons voting, may impose
20 an emergency medical services surcharge as otherwise provided in this
21 section.

22 (b) The county legislative authority must allow a person
23 collecting the emergency medical services surcharge to retain five
24 cents per dollar of surcharge as reimbursement for costs associated
25 with collecting the surcharge.

26 (c) The county must deposit the surcharge collected under this
27 subsection (6) into a separate account. Except as provided otherwise
28 by this subsection (6)(c), the county must distribute sixty-five
29 percent of the proceeds of the surcharge to a public hospital
30 district providing service to the rural amphitheater and the
31 remainder must be distributed to a fire protection district providing
32 service to the rural amphitheater. The county legislative authority
33 may enact an ordinance changing the distribution percentages under
34 this subsection (6)(c). The county must make distributions under this
35 subsection (6)(c) at least once a year.

36 (d) A county may not impose the surcharge authorized under this
37 subsection (6) if a public hospital district is imposing the
38 surcharge under subsection (7) of this section.

39 (e) For the purposes of this subsection (6) and subsection (7) of
40 this section, the following definitions apply:

1 (i) "Fire protection district" means a district formed under
2 chapter 52.02 RCW;

3 (ii) "Public hospital district" or "district" has the same
4 meaning as provided in RCW 70.44.007;

5 (iii) "Rural amphitheater" means an outdoor amphitheater with the
6 capacity to accommodate more than two thousand people at one time
7 that is located in a rural county; and

8 (iv) "Rural county" means a county with fewer than one hundred
9 fifteen thousand people as determined by the office of financial
10 management on April 1st of each year.

11 (7)(a)(i) Beginning January 1, 2018, the legislative authority of
12 a public hospital district with a rural amphitheater may, by
13 resolution, levy and fix an emergency medical services surcharge of
14 up to one dollar per person admitted to a rural amphitheater if the
15 per person admission charge for the general public exceeds twenty
16 dollars, including a surcharge on persons who are admitted free of
17 charge or at reduced rates; and require that one who receives any
18 such surcharge must collect and remit the surcharge to the county
19 treasurer of the county.

20 (ii) In lieu of councilmanic action by the legislative authority
21 of the public hospital district under (a)(i) of this subsection (7),
22 a public hospital district may submit an authorizing proposition to
23 the voters of the district and, if the proposition is approved by a
24 majority of persons voting, may impose an emergency medical services
25 surcharge as otherwise provided in this section.

26 (b) The legislative authority of a public hospital district must
27 allow a person collecting the emergency medical services surcharge to
28 retain five cents per dollar of surcharge as reimbursement for costs
29 associated with collecting the surcharge.

30 (c) The person collecting the emergency medical services
31 surcharge must remit the surcharge directly to the public hospital
32 district on a quarterly basis.

33 (d) No less often than once annually, a public hospital district
34 must distribute thirty-five percent of emergency medical services
35 surcharge revenues to a fire protection district providing service to
36 the rural amphitheater. By interlocal agreement, the public hospital
37 district and fire protection district may agree to a different
38 revenue-sharing arrangement.

39 (e) A public hospital district may not impose the surcharge
40 authorized under this subsection (7) if the county in which the

1 district is located is imposing the surcharge under subsection (6) of
2 this section.

3 **Sec. 3.** RCW 36.38.020 and 2009 c 549 s 4080 are each amended to
4 read as follows:

5 (1) In addition to the provisions levying and fixing the amount
6 of tax, the ordinance or resolution may contain any or all of the
7 following provisions:

8 ~~((1))~~ (a) A provision defining the words and terms used
9 therein;

10 ~~((2))~~ (b) A provision requiring the price (exclusive of the tax
11 to be paid by the person paying for admission) at which every
12 admission ticket or card is sold to be conspicuously and indelibly
13 printed or written on the face or back of that part of the ticket
14 ~~((which))~~ that is to be taken up by the management of the place for
15 which an admission charge is exacted, and making the violation of
16 such provision a misdemeanor punishable by fine of not exceeding one
17 hundred dollars;

18 ~~((3))~~ (c) Provisions fixing reasonable exemptions from such
19 tax;

20 ~~((4))~~ (d) Provisions allowing as an offset against the tax, the
21 amount of like taxes levied, fixed, and collected within their
22 jurisdiction by incorporated cities and towns in the county;

23 ~~((5))~~ (e) A provision requiring persons receiving payments for
24 admissions taxed under ~~((said))~~ the ordinance or resolution to
25 collect the amount of the tax from the persons making such payments;

26 ~~((6))~~ (f) A provision to the effect that the tax imposed by
27 ~~((said))~~ the ordinance ~~((shall be))~~ or resolution is deemed to be
28 held in trust by the person required to collect the same until paid
29 to the county treasurer, and making it a misdemeanor for any person
30 receiving payment of the tax and appropriating or converting the same
31 to his or her own use or to any use other than the payment of the tax
32 as provided in ~~((said))~~ the ordinance or resolution to the extent
33 that the amount of such tax is not available for payment on the due
34 date for filing returns as provided in ~~((said))~~ the ordinance or
35 resolution;

36 ~~((7))~~ (g) A provision that in case any person required by the
37 ordinance or resolution to collect the tax imposed thereby fails to
38 collect the same, or having collected the tax fails to pay the same
39 to the county treasurer in the manner prescribed by the ordinance or

1 resolution, whether ((~~such~~)) the failure is the result of ((~~such~~))
2 the person's own acts or the result of acts or conditions beyond such
3 person's control, such person ((~~shall~~)) must nevertheless be
4 personally liable to the county for the amount of the tax;

5 ((~~+8~~)) (h) Provisions fixing the time when the taxes imposed by
6 the ordinance ((~~shall be~~)) or resolution are due and payable to the
7 county treasurer; requiring persons receiving payments for admissions
8 to make periodic returns to the county treasurer on such forms and
9 setting forth such information as the county treasurer or public
10 hospital district may specify; requiring ((~~such~~)) the return to show
11 the amount of tax upon admissions for which ((~~such~~)) the person is
12 liable for specified preceding periods, and requiring ((~~such~~)) the
13 person to sign and transmit the same to the county treasurer together
14 with a remittance for the amount;

15 ((~~+9~~)) (i) A provision requiring taxpayers to file with the
16 county treasurer verified annual returns setting forth such
17 additional information as he or she may deem necessary to determine
18 tax liability correctly;

19 ((~~+10~~)) (j) A provision to the effect that whenever a
20 certificate of registration, if required by the ordinance or
21 resolution, is obtained for operating or conducting temporary places
22 of amusement by persons who are not the owners, lessees, or
23 custodians of the building, lot or place where the amusement is to be
24 conducted, or whenever the business is permitted to be conducted
25 without the procurement of a certificate, the tax imposed ((~~shall~~))
26 must be returned and paid as provided in the ordinance or resolution
27 by ((~~such~~)) the owner, lessee, or custodian, unless paid by the
28 person conducting the place of amusement;

29 ((~~+11~~)) (k) A provision requiring the applicant for a temporary
30 certificate of registration, if required by the ordinance or
31 resolution, to furnish with the application therefor, the name and
32 address of the owner, lessee, or custodian of the premises upon which
33 the amusement is to be conducted, and requiring the county treasurer
34 to notify ((~~such~~)) the owner, lessee, or custodian of the issuance of
35 any such temporary certificate, and of the joint liability for such
36 tax;

37 ((~~+12~~)) (l) A provision empowering the county treasurer to
38 declare the tax upon temporary or itinerant places of amusement to be
39 immediately due and payable and to collect the same, when he or she

1 believes there is a possibility that the tax imposed under the
2 ordinance or resolution will not be otherwise paid;

3 ~~((13))~~ (m) Any or all of the applicable general administrative
4 provisions contained in RCW 82.32.010 through 82.32.340 and
5 82.32.380, and the amendments thereto, except that unless otherwise
6 indicated by the context of ~~((said))~~ such sections, in all provisions
7 so incorporated in ~~((such))~~ the ordinance ~~((a))~~ or resolution (i)
8 the term "county treasurer" (of the county enacting ~~((said))~~ the
9 ordinance or resolution) ~~((shall))~~ must be substituted for each
10 reference made in ~~((said))~~ such sections to the "department," the
11 "department of revenue," "any employee of the department," or
12 "director of the department of revenue"; ~~((b))~~ (ii) the name of the
13 county enacting ~~((such))~~ the ordinance ~~((shall))~~ or resolution must
14 be substituted for each reference made in ~~((said))~~ such sections to
15 the "state" or to the "state of Washington"; ~~((e))~~ (iii) the term
16 "this ordinance or resolution" ~~((shall))~~ must be substituted for each
17 reference made in ~~((said))~~ such sections to "this chapter"; ~~((d))~~
18 (iv) the name of the county enacting ~~((said))~~ the ordinance ~~((shall))~~
19 or resolution must be substituted for each reference made in ~~((said))~~
20 such sections to "Thurston county"; and ~~((e))~~ (v) the term "board
21 of county commissioners" ~~((shall))~~ must be substituted for each
22 reference made in ~~((said))~~ such sections to the "director of
23 financial management." With respect to the emergency medical services
24 surcharge authorized under RCW 36.38.010 (6) or (7), the legislative
25 authority of the county or public hospital district may enact an
26 ordinance or resolution charging interest as provided in RCW
27 82.32.050 and penalties as provided in RCW 82.32.090 (1) and (2).

28 (2) For the purposes of this section, "tax" means the admission
29 taxes authorized under RCW 36.38.010 (1) through (5) and, to the
30 extent applicable, the emergency medical services surcharge
31 authorized under RCW 36.38.010(7).

32 **Sec. 4.** RCW 36.38.030 and 1963 c 4 s 36.38.030 are each amended
33 to read as follows:

34 (1) The ordinance levying and fixing the tax ~~((shall))~~ must be
35 headed by a title expressing the subject thereof, and the style of
36 the ordinance ~~((shall))~~ must be: "Be it ordained by the Board of
37 County Commissioners of County, State of Washington." The
38 ordinance ~~((shall))~~ must be enacted by a majority vote of the board
39 at a regular meeting thereof, and only after the form of such

1 ordinance as ultimately enacted has been on file with the clerk of
2 the board and open to public inspection for not less than ten days.
3 The ordinance (~~shall~~) may not become effective until thirty days
4 following its enactment, and within five days following its enactment
5 it (~~shall~~) must be printed and published in a newspaper of general
6 circulation in the county. The ordinance (~~shall~~) must be signed by
7 a majority of the board, attested by the clerk of the board, and
8 (~~shall~~) must be duly entered and recorded in the book wherein
9 orders of the board are entered and recorded. The ordinance may be at
10 any time amended or repealed by an ordinance enacted, published, and
11 recorded in the same manner.

12 (2) A public hospital district resolution to impose a surcharge
13 authorized under RCW 36.38.010(7) must substantially conform with the
14 ordinance style, voting, public notice, effective date, and other
15 requirements provided under subsection (1) of this section that apply
16 to a county ordinance to levy and fix an admissions tax."

17 Correct the title.

EFFECT: (1) Beginning January 1, 2018, allows a public hospital district (district) with a rural amphitheater to impose, either by resolution or with the approval of a proposition by district voters, a 1 dollar per person admissions surcharge.

(2) Requires a district that collects an admissions surcharge to distribute, at least once a year, 35 percent of surcharge revenues to a fire protection district serving the rural amphitheater.

(3) Establishes that either the county or the district may impose an admissions surcharge, but not both at the same time.

(4) Authorizes, as an alternative to councilmanic action, a county to submit a proposition to voters of the county to approve imposition of an admissions surcharge.

(5) Allows imposition of an admissions surcharge by a county or district only if the per person admission charge for the general public exceeds 20 dollars.

(6) Adds definitions of "fire protection district" and "public hospital district" to the underlying bill.

(7) Modifies the definition of "rural amphitheater" to mean an outdoor amphitheater with the capacity to accommodate more than 2,000 people, instead of more than 10,000 people as proposed in the underlying bill.

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