

SHB 1510 - H AMD 246

By Representative Orcutt

NOT CONSIDERED 01/02/2024

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

3 **"Sec. 1.** RCW 35.21.280 and 2002 c 363 s 5 are each amended to
4 read as follows:

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

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

28 (3) Forty percent of the revenue collected from the tax imposed
29 under subsection (1) of this section must be deposited in the
30 community preservation and development authority account under RCW
31 43.167.040. The revenue must be divided equally between the

1 subaccount for operating purposes and the subaccount for capital
2 purposes.

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

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

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

7 (c) A charge made for food and refreshment in any place where
8 free entertainment, recreation or amusement is provided;

9 (d) A charge made for rental or use of equipment or facilities
10 for purposes of recreation or amusement; if the rental of the
11 equipment or facilities is necessary to the enjoyment of a privilege
12 for which a general admission is charged, the combined charges shall
13 be considered as the admission charge;

14 (e) Automobile parking charges if the amount of the charge is
15 determined according to the number of passengers in the automobile."

16 Correct the title.

EFFECT: Strikes the underlying bill that establishes a \$1 impact assessment fee on admissions tickets to qualified facilities to be deposited into a newly created community preservation and development authority local account and instead requires forty percent of the revenue collected under an existing admissions tax to be deposited in the existing community preservation and development authority account.

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