



CO00038170

SNOHOMISH COUNTY COUNCIL
Snohomish County, Washington

AMENDED ORDINANCE NO. 09-019

IMPOSING A COUNTY ADMISSIONS TAX, PROVIDING FOR TAX
COLLECTION AND ADMINISTRATION, ADOPTING A NEW CHAPTER 4.23
SCC, PRESCRIBING PENALTIES, AND CONTAINING AN EFFECTIVE DATE

WHEREAS, RCW 36.38.010 authorizes counties to impose an admissions tax of not more than five percent to be paid by persons who pay an admission charge, with the exception of elementary or secondary schools and public facilities of a public facility district for which a tax is imposed under RCW 35.37.100 or 36.100.210; and

WHEREAS, RCW 36.38.020 provides for a number of optional provisions relating to imposition of a county admissions tax, including provisions relating to administration of the tax and establishment of reasonable exemptions; and

WHEREAS, in order to facilitate administration, enhance predictability, and avoid unnecessary or unintended hardship it is reasonable to limit application of a county admissions tax to public places located within county fairgrounds, park, and airport properties; and

WHEREAS, although it is useful to segregate revenues for designated potential county uses, the county council should retain the flexibility to appropriate admissions tax revenues for expenditure on any proper county purpose; and

WHEREAS, the county council finds that it is in the best interests of the County to impose an admissions tax as provided herein;

WHEREAS, the Future of Flight Foundation has submitted a letter dated April 8, 2009, to the county council expressing its understanding and agreement that the amended lease between the county and the Boeing Company does not entitle the Future of Flight Foundation to a share of the admissions tax proposed to be imposed by this ordinance and that Future of Flight entitlement to admissions tax revenues can only be conveyed by county council under this admissions tax ordinance;

NOW, THEREFORE, BE IT ORDAINED by the County Council of Snohomish County, Washington:

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2 Section 1. A new chapter is added to Title 4 of the Snohomish County
3 Code to read:

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5
6 Chapter 4.23

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8 COUNTY ADMISSIONS TAX

9
10 Sections:

- 11 4.23.010 Imposition of admissions tax.
12 4.23.020 Rate of tax imposed.
13 4.23.030 Definitions.
14 4.23.040 Application of tax
15 4.23.050 Exemptions.
16 4.23.060 Price to appear on ticket.
17 4.23.070 Counting number of admissions.
18 4.23.080 Collection and administration.
19 4.23.090 Deposit of tax revenues.
20 4.23.100 Penalty for delinquent tax returns.
21 4.23.110 Administrative appeal.
22 4.23.120 Violations.

23
24 **4.23.010 Imposition of admissions tax.**

25 Pursuant to RCW 36.38.010, there is hereby imposed an
26 admissions tax upon every person, without regard to age, who pays an
27 admission charge as defined in SCC 4.23.030 for admission to any place
28 described in SCC 4.23.040.

29
30 **4.23.020 Rate of tax imposed.**

31 The rate of the admissions tax imposed by SCC 4.23.010 shall be
32 five percent of the admission charge.

33
34 **4.23.030 Definitions.**

35 In this chapter, unless the context clearly requires otherwise,

36 (1) "Admission charge," in addition to its usual and ordinary
37 meaning, means a monetary charge for admission to any place that is
38 open to the public, including but not limited to:

- 39 (a) A charge made for season tickets or subscriptions;
40 (b) A cover charge or a charge made for use of seats and tables,
41 reserved or otherwise, and other similar accommodations;
42 (c) A charge made for food and refreshments in any place where
43 any free entertainment, recreation, or amusement is provided;
44

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

6 (e) Any vehicle parking charge where the amount of such charge is
7 determined according to the number of passengers in any vehicle.

8 (2) "Person" has the meaning given in SCC 1.01.040.

9 (3) "Place" includes, but is not limited to, any museum, collection,
10 interpretive center, theater, dance hall, amphitheater, auditorium, stadium,
11 athletic pavilion or field, raceway, baseball or athletic park, fair, circus,
12 side show, swimming pool, outdoor amusement park, golf course or
13 driving range, manufacturing facility, or any similar place, including
14 equipment to which persons are admitted for purposes of recreation such
15 as merry-go-rounds, ferris wheels, dodge 'ems, roller coasters, go-carts
16 and other rides whether such rides are restricted to tracks or not.

17 (4) "Treasurer" means the Snohomish county treasurer.

18
19 **4.23.040 Application of tax.**

20 The admissions tax imposed by SCC 4.23.010 shall apply to:

21 (1) county fairgrounds property as described in chapter 2.32 SCC;

22 (2) effective January, 2010 any county park non-leased property
23 established under chapter 2.16 SCC;

24 (3) effective July 1, 2009, any county park leased property,
25 including Kayak Golf Course; and

26 (4) county airport property as described in title 15 SCC.

27
28 **4.23.050 Exemptions.**

29 The admissions tax imposed by SCC 4.23.010 shall not apply to
30 any person paying an admission charge for

31 (1) any activity of any elementary or secondary school;

32 (2) any public facility of a public facility district under chapter 35.57
33 or 36.100 RCW for which a tax is imposed under RCW 35.57.100 or
34 36.100.210;

35 (3) any activity of any parent-teacher-student association (PTSA),
36 parent-teacher association (PTA), or similar organization, provided that
37 the proceeds of the activity are used to benefit an elementary or
38 secondary school;

39 (4) any activity within a city or town for which the same or a similar
40 kind of tax is imposed by the city or town; or

41 (5) any activity featuring exhibition or display of historic aircraft,
42 whether or not in flying condition, except activities of the aviation museum
43 and conference center established under chapter 15.10 SCC;

44 (6) admission to any place not described in SCC 4.23.040.

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4.23.060 Counting number of admissions.

Whenever a charge is made for admission to any place subject to the tax imposed by SCC 4.23.010, a serially numbered or reserved seat ticket shall be furnished to the person paying such charge, unless written approval has been obtained from the treasurer to use a turnstile or other counting device which will accurately count the number of paid admissions.

4.23.070 Price to appear on ticket.

(1) The price of admission, exclusive of the tax to be paid by the person paying for admission, shall be conspicuously and indelibly printed or written on the face or back of that part of the ticket which is to be taken up by the management of the place for which an admission charged is exacted. This requirement may be waived by the treasurer in regard to temporary or transient events when time constraints make it impossible to print admission tickets.

(2) Violation of this section is a misdemeanor punishable by fine of not exceeding one hundred dollars.

4.23.080 Collection and administration.

(1) The admissions tax imposed by SCC 4.23.010 shall be collected from the person paying the admission charge at the time the admission charge is paid. The person receiving payment of the admission charge shall collect the tax from the person making such payment and remit the tax to the treasurer in monthly remittances on or before the last day of the month succeeding the end of the month in which the tax is collected.

(2) The treasurer may declare the admissions tax imposed upon temporary or itinerant places of amusement to be immediately due and payable, and collect the tax, when the treasurer believes there is a possibility that the tax imposed under this chapter would not otherwise be paid.

(3) The admissions tax shall be held in trust by the person collecting the tax until such time as it is remitted to the treasurer. If the person required to collect the tax fails to collect the tax, or having collected the tax fails to remit the tax to the treasurer as required by this chapter, whether such failure is the result of the person's own acts or the result of acts or conditions beyond the person's control, the person required to collect the tax shall nevertheless be personally liable to the county for the amount of the tax.

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(4) Any person receiving payment of an admissions charge shall make a return upon such forms and setting forth such information as the treasurer may specify, showing the amount of the tax upon admissions for which the person is liable for the preceding monthly period, and shall sign and transmit the same to the treasurer together with a remittance for the amount.

(5) The treasurer may in his or her discretion require any person receiving payment of an admissions charge to file with the treasurer verified annual returns setting forth such additional information as the treasurer may deem necessary to determine tax liability correctly.

(6) Every person liable for the collection and remittance of the admissions tax shall keep and preserve for a period of five years suitable records as may be necessary to determine the amount of any tax or penalty for which the person may be liable. All books, records, and invoices, including federal, state, and local tax returns, shall be open for examination at any time by the treasurer or the treasurer's duly authorized agent in accordance with and to the extent authorized by applicable law.

(7) Any tax and/or penalties imposed by this chapter that are due and unpaid shall constitute a debt to the county of the person liable for payment and may be collected in court proceedings in the same manner as any other debt in like amount, which remedy shall be in addition to any and all other existing remedies.

4.23.090 Deposit of tax revenues.

(1) The treasurer shall deposit all revenues from the admissions tax imposed by SCC 4.23.010 derived from admissions to places within county airport property into an account established within the general fund (002) designated for support of the aviation museum and conference center established under chapter 15.10 SCC.

(2) The treasurer shall deposit all other revenues from the admissions tax imposed by SCC 4.23.010 into an account established within the general fund (002) designated for support of the county fair and fairgrounds administered under chapter 2.32 SCC.

4.23.100 Penalty for delinquent tax returns.

If a return provided for herein is not made and the tax is not remitted to the treasurer by the due date there shall be assessed a penalty of five percent of the amount of the tax; and if the return is not made and the tax is not remitted on or before the last day of the month following the due date there shall be assessed a total penalty of fifteen percent of the amount of the tax, and if the return is not made and the tax is not remitted

1 on or before the last day of the second month following the due date there
2 shall be assessed a total penalty of twenty-five percent of the amount of
3 the tax under this section. No penalty so added shall be less than five
4 dollars.

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6 **4.23.110 Administrative appeal.**

7 Any person aggrieved by the amount of the tax or penalty
8 determined by the treasurer to be due under the provisions of this chapter
9 may appeal such determination to the county hearing examiner under
10 applicable provisions of chapter 2.02 SCC.

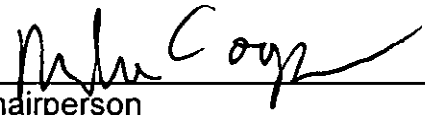
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12 **4.23.120 Violations.**

13 Each violation or failure to comply with a provision of this chapter
14 constitutes a separate offense and is a misdemeanor.

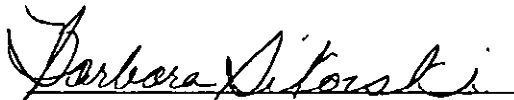
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16 Section 2. **Effective date.** This ordinance shall take effect July 1, 2009,
17 provided that county offices and agencies shall take all necessary steps to
18 ensure that this ordinance is implemented on its effective date.

19
20 PASSED this 8th day of April, 2009.

21
22 SNOHOMISH COUNTY COUNCIL
23 Snohomish County, Washington

24
25 
26 _____
27 Chairperson

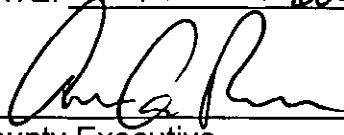
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31 ATTEST:

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33 _____
34 Asst. Clerk of the Council

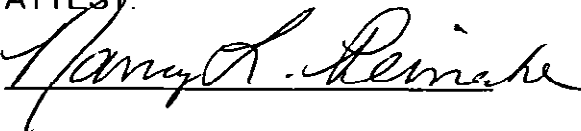
35 APPROVED

36 EMERGENCY

37 VETOED

38 DATE: 4/22/2009
39 _____
40 
41 _____
42 County Executive

43
44
45 ATTEST:



AARON REARDON D-4
County Executive