KITTITAS COUNTY, WASHINGTON

ORDINANCE NO. 2016-001

ADMISSIONS TAX
AND
DESIGNATION OF REVENUE THEREFROM

An ORDINANCE regarding the levying and fixing of a tax for admissions charge in the County of Kittitas, State of Washington, and designating the revenue from such tax to certain funds.

WHEREAS, Chapter 36.38 of the Revised Code of Washington authorizes the Board of County Commissioners to levy and fix an admissions tax;

BE IT ORDAINED by the Board of County Commissioners of Kittitas County, State of Washington, that an admissions tax be imposed and its revenue distributed pursuant to the following ordinance.

Sections:

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KITTITAS COUNTY PROSECUTOR
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1. **DEFINITIONS.** For purposes of this chapter, words and phrases shall have the following meanings:

   (a) "Admissions charge," in addition to its usual and ordinary meaning includes but shall not be limited to a charge for participation in an event or activity; a charge made for season tickets or subscriptions, or a charge made for use of seats and tables, reserved or otherwise, and other similar accommodations; and a charge made for rental or use of equipment or facilities for purpose of recreation or amusement, and where the rental of the equipment or facilities is necessary to the enjoyment of the privilege for which a general admission is charged, the combined charges shall be considered as an admission charge. A donation for admittance shall also be deemed an admission charge. Admission charge includes any money paid within or without of Kittitas County for any of the kinds of admission charges defined herein so long as the facilities, entertainment, recreation or amusement privilege derived from such admission charge occurs in Kittitas County.

   (b) "Auditor" means the Kittitas County Auditor's Office.

   (c) "County" means the County of Kittitas, State of Washington.

   (d) "Nonprofit organization" means any organization organized and operated for charitable, education or other purposes, which is exempt from taxation pursuant to Section 501(c)(3) of the Internal Revenue Code of 1954, as amended.

   (e) "Person" means any individual, receiver, assignee, firm, partnership, joint stock company, association, society, corporation, or any group of individuals acting as a unit whether mutual, cooperative, fraternal, nonprofit or otherwise. It shall not include the State of Washington nor the U.S. government.

   (f) "Place" means and includes, but is not restricted to theaters, dancehalls, amphitheaters, auditoriums, stadiums, athletic pavilions and fields, baseball and athletic parks, circuses, side shows, swimming pools, outdoor amusement parks, carnivals, fairs, rodeos,
concerts, mountain recreation areas, snow recreation areas, bowling alleys and golf courses, marathon, bicycle, horse, or motor vehicle routes.

(g) "Treasurer" means the Kittitas County Treasurer's Office.

2. IMPOSITION. (a) There is levied and imposed an admissions tax in the amount of five percent (5%) of the admission charge. Such taxable activities or events, unless exempted in Section 3 herein, include but are not limited to:

i) golf

ii) rodeos

iii) county fairs

iv) circuses

v) bowling

vi) football, basketball, and baseball games

vii) snow tubing/sledding areas

viii) cinema and films

ix) musical concerts or other performances with anticipated ticket sales of over $2,500.00

x) cross country ski area

(b) Such admissions tax is levied and imposed upon any person (including children, without regard to age) who pays an admission charge to any place not exempted in Section 3 herein, including persons who are admitted at reduced rates to any place for which other persons pay a charge or a regular higher price for the same or similar privileges or accommodations.

3. EXEMPTIONS. (a) The admissions tax imposed by this ordinance shall not apply to the purchase of a permit from a governmental entity, including but not limited to Discover Passes, Groomed Trail Passes, and Snow Park Permits.

(b) The admissions tax imposed by this ordinance shall not apply to any person paying an admission to any activity or event sponsored or conducted by an "elementary" or "secondary" school. For purposes of this ordinance "elementary" or "secondary" school means a school enrolling students in grades kindergarten through twelve.
(c) The admissions tax imposed by this ordinance shall not apply to any portion of an admission charge which is designated for donation to a nonprofit organization as defined in this chapter, provided: to otherwise qualify for this exemption, the natural or corporate person charging admission to any place must: obtain advanced, written approval from the legislative authority of the county; clearly identify the portion of the admission charge designated as a donation on the face of the ticket; and, provide the Treasurer with sufficient documentation, including books, records and/or accounts, to clearly establish donated amounts collected and delivered to the nonprofit organization, by December 31st of each year.

4. PRICE TO SHOW ON TICKET. Whenever a charge is made for admission to any place, a serially numbered or reserved ticket shall be furnished to the person paying such charge unless written approval has been obtained from the Auditor to use a turnstile or other counting device which will accurately count the number of paid admissions. The established admission price, admissions tax imposed by this ordinance, and total price at which every such admission ticket or card is sold 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 to which admission is gained. The admissions tax due shall be based on the established price printed on each ticket. When a charge is made for admission, a sign must be posted in a conspicuous place on the entrance or ticket office which breaks down the admission charge as follows:

    Admission charge ...............  

    County admissions tax ............

    Total price ......................

5. COLLECTION AND PAYMENT. (a) Any person, including any municipal or quasi-municipal corporation, who receives any payment for admissions on which a tax is levied under this chapter shall collect the amount of the tax imposed from the person making the admission payment and shall remit the same as provided for in this section. The tax imposed under this ordinance shall be deemed to be held in trust by that person required to collect the tax until it
is paid to the County as herein provided. Any person required to collect the tax imposed under
this ordinance who fails to collect the same, or having collected the same, fails to remit the
same, to the County in the manner prescribed by this ordinance, whether such failure be the
result of his or her own act or the result of acts or conditions beyond his or her control, shall
nevertheless be personally liable to the County for the amount of such tax, and shall, unless
remittance is made as required in this section, be guilty of a violation of this ordinance. The tax
imposed shall be collected at the time admission charge is paid by the person seeking
admission to any place and shall be reported and remitted by the person receiving the tax to
the Treasurer in quarterly installments on or before the last day of the month next succeeding
the end of the quarterly period in which the tax is collected or received. The county may
extend the time for making and filing the return and remittance of the tax for a period not to
exceed thirty (30) days. Payment or remittance of the tax collected may be made by check,
unless payment or remittance is otherwise required by the county. Checks should be made
payable to the Kittitas County Treasurer. Payment by check shall not relieve the person
collecting the tax from liability for payment and remittance of the tax unless the check is
honored and in the full and correct amount. Any person receiving any payment for admissions
shall make out a return upon such forms providing the information the county may require.
Whenever any person makes an admission charge which is subject to the law levied in this
ordinance, and the same is of a transitory or temporary nature, of which the county shall be the
judge, the county shall require the report and remittance of the admissions tax immediately
upon the collections of the tax at the conclusion of the performance or exhibition, or at the
conclusion of a series of performances or exhibitions, or at such other time as the county shall
determine. The Treasurer may require the person owing the tax to the County under this
ordinance to deposit a sum of money or bond in advance of any performance, show or
amusement. This deposit or bond shall be returned upon the faithful compliance with the
provisions of this ordinance.

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(b) Failure to comply with any requirements of the county as to reporting and remitting the tax shall be a violation of this ordinance.

(c) The books, records and accounts of every person collecting a tax levied in this ordinance shall, as to admission charges and tax collections, be subject to examination and audit by the Auditor at all reasonable times.

6. PENALTY FOR LATE PAYMENT. (a) If payment of any tax due under this ordinance is not received by the Treasurer by the last day of the month in which the tax was due, there shall be added to such tax a penalty of fifteen percent (15%) of the tax due.

(b) The Treasurer shall notify the taxpayer by mail of the amount of any penalties so added or assessed and these shall become due and payable within thirty (30) days from the date of such notice.

(c) In addition to this penalty, the Treasurer may charge the taxpayer interest of one percent of all taxes due for each thirty day period or portion thereof that such amounts are past due.

(d) Failure to make payment in full of all tax amounts and penalties within sixty (60) days following the day the tax amount initially became due shall be a civil and/or criminal violation of this section.

7. REGISTRATION. Any person conducting or operating any activity for which an admission charge is made shall register with the Auditor.

8. SUCCESSOR TO BUSINESS. Whenever any person required to pay a tax under this ordinance shall quit business or otherwise dispose of his or her business, any admissions tax payable shall immediately become due and payable, and if such tax is not paid by such person within ten (10) days from the date of such sale, exchange or disposal of the business, the purchaser or successor shall also become liable for the payment of the full amount of such tax plus accrued penalties.
9. RECORDKEEPING. It shall be the duty of every person liable for any tax imposed by this ordinance to keep and preserve for a period of five (5) years suitable records as may be necessary to determine the amount of any tax for which he or she may be liable under the provisions of this ordinance.

10. RULES AND REGULATIONS. The county shall have the power to adopt rules and regulations not inconsistent with the terms of this ordinance for carrying out and enforcing the payment, collection and remittance of the tax levied by this ordinance and a copy of the rules and regulations shall be on file and available for public examination at the Auditor’s Office. Failure or refusal to comply with any rules and regulations shall be deemed a violation of this ordinance.

11. EFFECTIVE DATE. This ordinance shall become effective, against all persons, thirty (30) days after passage by the Board of County Commissioners.

12. VIOLATION PENALTY. In addition to civil penalties that may be imposed, it is a misdemeanor to violate any of the provisions of this ordinance. Each person who violates or fails to comply with any of the provisions of this ordinance, unless otherwise specified, shall be subject to criminal penalties of a fine not to exceed five hundred dollars ($500) or imprisonment not to exceed ninety (90) days in jail, or to both a fine and imprisonment. Each day a person shall continue to violate or fail to comply with the provisions of this ordinance shall constitute a separate offense.

13. JURISDICTION. The admissions tax enacted by this ordinance shall be imposed in all areas of Kittitas County except for incorporated areas of the County where the city or town has levied a similar tax within its corporate limits. The admissions tax levied and imposed by this ordinance shall be payable where the admission charge was paid within or without the geographical boundaries of Kittitas County so long as the facilities, entertainment, recreation or amusement privileges derived from such admission charge occurs in Kittitas County.
14. **REVENUE FROM ADMISSIONS TAX.** The revenue from the admissions tax collected under this ordinance shall be deposited in the County General Fund and distributed in the following manner:

(a) The County Auditor shall retain funds as approved annually by the Board of County Commissioners for expenses directly related to implementing and collecting the tax; then

(b) The first $100,000 in admissions tax collected each year after expenses in Section 14 (a) shall be dedicated for use by the Kittitas County Public Health Department; then

(c) All taxes collected in addition to those in Sections 14 (a) and (b) shall be placed into the County General Fund and allocated annually at the discretion of the Board of County Commissioners.

15. **SEVERABILITY.** If any provision of this ordinance or its application to any person or circumstances is held invalid, the remainder of the ordinance or the application of the provision to other persons or circumstances is not affected.

DATED this 19th day of January, 2016.

BOARD OF KITTITAS COUNTY COMMISSIONERS

[Signatures]

Chairman

Member

Member

ATTEST:

[Signature]

Clerk of the Board

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