

BOARD OF COUNTY COMMISSIONERS
COUNTY OF KITTITAS
STATE OF WASHINGTON

ORDINANCE NO. 2020-003

AN ORDINANCE AMENDING KITTITAS COUNTY CODE CHAPTER 3.22 – ADMISSIONS TAX

Whereas: Chapter 3.22 of the Kittitas County Code imposes an admissions tax in Kittitas County, as authorized by chapter 36.38 RCW; and

Whereas: The amendments to Chapter 3.22 of the Kittitas County Code, as set forth below, will assign to the Treasurer's Office, instead of the Auditor's Office, the responsibilities for collecting, administering, and enforcing the admissions tax ordinance; and

Whereas: The Board of County Commissioners believes the amendments to Chapter 3.22 of the Kittitas County Code, as set forth below, will be in the best interest of Kittitas County;

Whereas: A public hearing was held on 5/19, 2020, and the public was provided due notice and opportunity to provide testimony on the proposed ordinance;

NOW, THEREFORE, BE IT ORDAINED, Kittitas County Code Chapter 3.22 shall be amended and shall read (additions are shown by underline and deletions by ~~strikeout~~; the rest of Chapter 3.22 shall remain in full force and effect) as set forth in Exhibit A.

BE IT ALSO ORDAINED, the Information Technology Department is charged with incorporating and updating the amendments authorized herein on the Kittitas County web page.

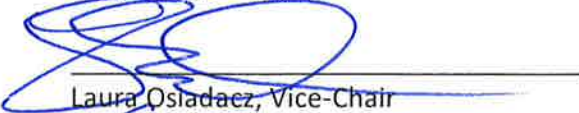
BE IT FURTHER ORDAINED, the Prosecuting Attorney's Office is charged with correcting any scrivener's errors arising out of the amendment process. No further authorization will be needed from the Kittitas Board of County Commissioners for the Prosecuting Attorney's Office to effect correction of scrivener's errors relating to this Ordinance.

ADOPTED this 19th day of May, 2020, at Ellensburg, Washington.

**BOARD OF COUNTY COMMISSIONERS
KITITAS COUNTY, WASHINGTON**



Brett Wachsmith, Chair



Laura Osladacz, Vice-Chair



Cory Wright, Commissioner


Clerk of the Board

EXHIBIT A

3.22.030 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.
- d. The admissions tax imposed by this ordinance shall not apply to a charge or fee paid by contestants in order to participate in an event or activity, if the charge or fee paid is actually used to fund cash payouts to the contestants. Any portion of such charge or fee that is not used to fund cash payouts to the contestants is still subject to the admissions tax. This exemption does not apply to charges or fees paid by spectators to the event or activity, even if such charge or fee is used to fund cash payouts.
- e. The admissions tax imposed by this ordinance shall not apply to a charge or fee paid to participate in or attend: weddings, graduation parties, birthday parties, family reunions, or corporate gatherings where the attendees are employees or other close affiliates of the corporation. This exemption only applies to the portion of the charge or fee used to cover the cost of the event or activity. This exemption does not apply to: 1) businesses; 2) any event or activity that is publicly advertised and open to the general public; or 3) any event or activity listed in Section 3.22.020(a).

(Ord. 2016-003, 2016; Ord. 2016-001, 2016)

3.22.040 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 Treasurer 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 shall be taken up by the management of the place to which admission is gained, and such part of the ticket must also be kept and preserved by management for a period of five (5) years, as provided for by KCC 3.22.090. 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 also 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

(Ord. 2016-003, 2016; Ord. 2016-001, 2016)

3.22.050 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 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 or monthly installments on or before the last day of the month next succeeding the end of the quarterly or monthly 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 or credit card, 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.
- 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 Treasurer at all reasonable times.

(Ord. 2016-003, 2016; Ord. 2016-001, 2016)

3.22.070 Registration.

Any person conducting or operating any activity for which an admission charge is made shall register

on the Treasurer's admissions tax website: www.co.kittitas.wa.us/admissions/. (Ord. 2016-003, 2016; Ord. 2016-001, 2016)

3.22.100 Rules and regulations adopted by the County.

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 Treasurer's Office. The Treasurer is specifically authorized to create processes, procedures, or forms necessary to accurately audit, collect, or appeal the taxes authorized by this chapter. Failure or refusal to comply with any rules and regulations shall be deemed a violation of this ordinance. (Ord. 2016-003, 2016; Ord. 2016-001, 2016)

3.22.110 Effective date.

This ordinance shall become effective, against all persons, thirty (30) days after passage by the Board of County Commissioners. (Ord. 2016-003, 2016; Ord. 2016-001, 2016)

3.22.140 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 Auditor and Treasurer shall retain funds as specifically 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.

(Ord. 2016-003, 2016; Ord. 2016-001, 2016)

3.22.145 Chargeoff of uncollectible taxes.

- a. Every year, on the first day of February, the Treasurer shall present to the Board of County Commissioners a list of all accounts receivable under this ordinance, which shall include a statement describing the status and collection efforts made against each account.
- b. Any tax or penalty which the Treasurer deems to be uncollectible may be transferred from accounts receivable to a suspense account and cease to be accounted an asset. However, any item so transferred shall continue to be a debt due the County from the taxpayer and may at any time within twelve years from the filing of a warrant covering such amount with the clerk of the superior court be transferred back to accounts receivable for the purpose of collection. The Board of County Commissioners, by resolution, may authorize the Treasurer to charge off as finally uncollectible any tax or penalty which it deems uncollectible at any time after twelve years from the date that the last tax return for the delinquent taxpayer was or should have been filed if the Treasurer is satisfied that there are no cost-effective means of collecting the tax or penalty.

- c. Notwithstanding subsection (a) of this section, the Board of County Commissioners, by resolution, may authorize the Treasurer to charge off any tax owed by a taxpayer under this chapter, including any penalty or interest thereon, if the Treasurer ascertains that the cost of collecting that tax would be greater than the total amount which is owed or likely in the near future to be owed by, and collectible from, the taxpayer.