

1
2 KITTITAS COUNTY, WASHINGTON

3 ORDINANCE NO. 2016-001

4 ADMISSIONS TAX
5 AND
6 DESIGNATION OF REVENUE THEREFROM

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

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

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

15 Sections:

- 16 1. Definitions
- 17 2. Imposition
- 18 3. Exemptions
- 19 4. Price to Show on Ticket
- 20 5. Collection and Payment
- 21 6. Penalty for Late Payment
- 22 7. Registration
- 23 8. Successor to Business
- 24 9. Recordkeeping
- 25 10. Rules and Regulations Adopted by the County
11. Effective Date
12. Violation Penalty
13. Jurisdiction
14. Revenue from Admissions Tax
15. Severability

1 1. DEFINITIONS. For purposes of this chapter, words and phrases shall have the following
2 meanings:

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

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

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

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

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

23 (f) "Place" means and includes, but is not restricted to theaters, dancehalls,
24 amphitheaters, auditoriums, stadiums, athletic pavilions and fields, baseball and athletic parks,
25 circuses, side shows, swimming pools, outdoor amusement parks, carnivals, fairs, rodeos,

1 concerts, mountain recreation areas, snow recreation areas, bowling alleys and golf courses,
2 marathon, bicycle, horse, or motor vehicle routes.

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

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

- 7 i) golf
- 8 ii) rodeos
- 9 iii) county fairs
- 10 iv) circuses
- 11 v) bowling
- 12 vi) football, basketball, and baseball games
- 13 vii) snow tubing/sledding areas
- 14 viii) cinema and films
- 15 ix) musical concerts or other performances with anticipated ticket sales of
16 over \$2,500.00
- 17 x) cross country ski area

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

23 3. EXEMPTIONS. (a) The admissions tax imposed by this ordinance shall not apply to the
24 purchase of a permit from a governmental entity, including but not limited to Discover Passes,
25 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.

1 (c) The admissions tax imposed by this ordinance shall not apply to any portion of
2 an admission charge which is designated for donation to a nonprofit organization as defined in
3 this chapter, provided: to otherwise qualify for this exemption, the natural or corporate person
4 charging admission to any place must: obtain advanced, written approval from the legislative
5 authority of the county; clearly identify the portion of the admission charge designated as a
6 donation on the face of the ticket; and, provide the Treasurer with sufficient documentation,
7 including books, records and/or accounts, to clearly establish donated amounts collected and
8 delivered to the nonprofit organization, by December 31st of each year.

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

17 Admission charge
18 County admissions tax
19 Total price

20 5. COLLECTION AND PAYMENT. (a) Any person, including any municipal or quasi-
21 municipal corporation, who receives any payment for admissions on which a tax is levied under
22 this chapter shall collect the amount of the tax imposed from the person making the admission
23 payment and shall remit the same as provided for in this section. The tax imposed under this
24 ordinance shall be deemed to be held in trust by that person required to collect the tax until it

1 is paid to the County as herein provided. Any person required to collect the tax imposed under
2 this ordinance who fails to collect the same, or having collected the same, fails to remit the
3 same, to the County in the manner prescribed by this ordinance, whether such failure be the
4 result of his or her own act or the result of acts or conditions beyond his or her control, shall
5 nevertheless be personally liable to the County for the amount of such tax, and shall, unless
6 remittance is made as required in this section, be guilty of a violation of this ordinance. The tax
7 imposed shall be collected at the time admission charge is paid by the person seeking
8 admission to any place and shall be reported and remitted by the person receiving the tax to
9 the Treasurer in quarterly installments on or before the last day of the month next succeeding
10 the end of the quarterly period in which the tax is collected or received. The county may
11 extend the time for making and filing the return and remittance of the tax for a period not to
12 exceed thirty (30) days. Payment or remittance of the tax collected may be made by check,
13 unless payment or remittance is otherwise required by the county. Checks should be made
14 payable to the Kittitas County Treasurer. Payment by check shall not relieve the person
15 collecting the tax from liability for payment and remittance of the tax unless the check is
16 honored and in the full and correct amount. Any person receiving any payment for admissions
17 shall make out a return upon such forms providing the information the county may require.
18 Whenever any person makes an admission charge which is subject to the law levied in this
19 ordinance, and the same is of a transitory or temporary nature, of which the county shall be the
20 judge, the county shall require the report and remittance of the admissions tax immediately
21 upon the collections of the tax at the conclusion of the performance or exhibition, or at the
22 conclusion of a series of performances or exhibitions, or at such other time as the county shall
23 determine. The Treasurer may require the person owing the tax to the County under this
24 ordinance to deposit a sum of money or bond in advance of any performance, show or
25 amusement. This deposit or bond shall be returned upon the faithful compliance with the
provisions of this ordinance.

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

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

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

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

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

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

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

20 8. SUCCESSOR TO BUSINESS. Whenever any person required to pay a tax under this
21 ordinance shall quit business or otherwise dispose of his or her business, any admissions tax
22 payable shall immediately become due and payable, and if such tax is not paid by such person
23 within ten (10) days from the date of such sale, exchange or disposal of the business, the
24 purchaser or successor shall also become liable for the payment of the full amount of such tax
25 plus accrued penalties.

1 9. RECORDKEEPING. It shall be the duty of every person liable for any tax imposed by this
2 ordinance to keep and preserve for a period of five (5) years suitable records as may be
3 necessary to determine the amount of any tax for which he or she may be liable under the
4 provisions of this ordinance.

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

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

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

20 13. JURISDICTION. The admissions tax enacted by this ordinance shall be imposed in all
21 areas of Kittitas County except for incorporated areas of the County where the city or town has
22 levied a similar tax within its corporate limits. The admissions tax levied and imposed by this
23 ordinance shall be payable where the admission charge was paid within or without the
24 geographical boundaries of Kittitas County so long as the facilities, entertainment, recreation or
25 amusement privileges derived from such admission charge occurs in Kittitas County.

1 14. REVENUE FROM ADMISSIONS TAX. The revenue from the admissions tax collected
2 under this ordinance shall be deposited in the County General Fund and distributed in the
3 following manner:

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

7 (b) The first \$100,000 in admissions tax collected each year after expenses in Section
8 14 (a) shall be dedicated for use by the Kittitas County Public Health Department; then

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

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

15 DATED this 19th day of January, 2016.

16 BOARD OF KITTITAS COUNTY COMMISSIONERS

17 [Signature]

18 Chairman

19 [Signature]

20 Member

21 [Signature]

22 Member



23 [Signature]
24 Clerk of the Board

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