

**BOARD OF COUNTY COMMISSIONERS  
KITTITAS COUNTY  
STATE OF WASHINGTON**

**ORDINANCE NO. 2016-003**

**ORDINANCE AMENDING CH. 3.22 KITTITAS COUNTY CODE  
TO IMPOSE AN ADMISSIONS TAX**

**WHEREAS:** Ch. 36.38 RCW allows counties to impose an admissions tax; and

**WHEREAS:** Kittitas County, after due notice and hearing adopted an admissions tax via Ordinance 2016-001; and

**WHEREAS:** Ordinance 2016-001 provides that the County may adopt such policies and regulations to carry out the tax; and

**WHEREAS:** Ch. 3.22 Kittitas County Code (KCC) formerly provided for an admissions tax, but was repealed.

**NOW, THEREFORE, BE IT ORDAINED** that the Board of County Commissioners after due deliberation and in the best interest of the public, does hereby amend Kittitas County Code Chapter 3.22 to read as found in Exhibit "A" attached hereto and incorporated herein by this reference

**BE IT FURTHER ORDAINED** that such amendment shall be effective thirty (30) days after execution of this document by the Board of County Commissioners.

**BE IT FURTHER ORDAINED** that the Kittitas County Information Technology Department is to add the language and provisions of Exhibit "A" to the county code on the Kittitas County website.

**BE IT FURTHER ORDAINED** that the Prosecuting Attorney's Office is charged with correcting any scrivener's errors it notices and determines arose out of the amendment and enactment process. No further authorization will be required from the Board of County Commissioners for the Prosecuting Attorney's Office to effect correction of scrivener's errors relating to this Ordinance and the Prosecutor's Office shall direct Information Technology to make such needed corrections.

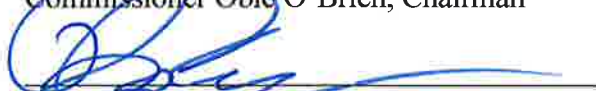
**BE IT FURTHER ORDAINED** that the Clerk of the Board of County Commissioners is hereby directed to publish this ordinance as approved, including Exhibit "A" in a newspaper of general circulation in the county.

ADOPTED this 11<sup>th</sup> day of Feb. 2016.

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



Commissioner Obie O'Brien, Chairman



Commissioner Paul Jewell, Vice-Chairman



Commissioner Gary Berndt, Commissioner

  
Julie A. Kjorsvik,  
Clerk of the Board

**APPROVED AS TO FORM:**

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Gregory L. Zempel  
Prosecuting Attorney  
WSBA #19125

## EXHIBIT A

### Chapter 3.22 ADMISSIONS TAX

Sections:

3.22.010	Definitions
3.22.020	Imposition
3.22.030	Exemptions
3.22.040	Price to Show on Ticket
3.22.050	Collection and Payment
3.22.060	Penalty for Late Payment
3.22.070	Registration
3.22.080	Successor to Business
3.22.090	Recordkeeping
3.22.100	Rules and Regulations Adopted by the County
3.22.110	Effective Date
3.22.120	Violation Penalty
3.22.130	Jurisdiction
3.22.140	Revenue from Admissions Tax
3.22.150	Severability

#### **3.22.010 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.

**3.22.020 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 3.22.030 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 3.22-030 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.

**3.22.030 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 31<sup>st</sup> of each year.

**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 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	.....

### **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 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.

(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.

### **3.22.060 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.

### **3.22.070 Registration**

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

**3.22.080 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.

**3.22.090 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.

**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 Auditor’s Office. Failure or refusal to comply with any rules and regulations shall be deemed a violation of this ordinance.

**3.22.110 Effective Date**

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

**3.22.120 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.

**3.22.130 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.

**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 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.

**3.22.150 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.