

Ordinance No 5

RESOLUTION LEVYING AN ADMISSIONS TAX AND
PROVIDING FOR ITS COLLECTION.

*Amended
Aug 25, 1954
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49*

WHEREAS, Chapter 269 Session Laws of 1943 of the State of Washington authorizes the several counties of the State of Washington to impose and levy an admission tax in all respects similar to the tax formerly collected by the Tax Commission of the State of Washington, now therefore

BE IT ORDAINED by the Board of County Commissioners of Walla Walla County, State of Washington that it does hereby approve and adopt the following regulations governing said tax and collections, to-wit:

Section 1. Definitions: For the purpose of this resolution words and phrases shall have the following meaning:

"Admission Charge," in addition to its usual and ordinary meaning, shall include a charge made for season tickets or subscriptions, a cover charge or a charge made for use of seats or tables, reserved or otherwise, and similar accomodations; a charge made for food and refreshments in any place where any free entertainment, recreation or amusement is provided; a charge made for rental or use of equipment or facilities for the purpose of recreation or amusement, and where the rental of the equipment or facilities is necessary to the enjoyment or the privilege for which a general admission is charged, the combined charge shall be considered as the admission charge;

"Treasurer" shall mean the County Treasurer.

"Place" includes, but is not retstricted to theaters, dance halls, amphitheatres, auditoriums, stadiums, athletic pavilions and fields, baseball and athletic parks, circuses, side shows, swimming pools, outdoor amusement parks and such other attractions as merry-go-rounds, ferris wheels, dodge 'ems, roller coasters, and observation towers.

"Person" means any individual, receiver, assignee, firm, copartnership, joint venture, corporation, joint stock company, association, society, or any group of individuals acting as a unit, whether mutual, cooperative, fraternal, non-profit or otherwise.

Section 2. (a) There is hereby levied and imposed upon every person (including children without regard to age) who pays an admission charge to any place, including a tax on persons who are admitted free of charge or at reduced rates to any place for which other persons pay a charge or a regular higher charge for the same or similar privileges or accomodations, which tax shall be in the amount of one cent for every twenty cents or fraction thereof paid for the admission charge.

amended to 1/24

(b) Whenever the admission charge is ten cents or less, no tax shall be payable, nor shall any tax be payable by any bona fide employee of the place or by any federal, state or municipal officer or employee on official visits, or by any newspaper reporter, or by any child under twelve years of age who is admitted free.

(c) Whenever any person is admitted free or at a reduced rate to any place at any time when and under circumstances where an admission charge is made to other persons for the same or similar accommodations a tax shall be payable by the person so admitted in an equal amount equal to the tax payable by such other persons for the same or similar accommodations.

(d) Whenever the charge to women and children for admission to any place is less than the charge made to men, or when such persons are regularly admitted free, the lesser charge is not deemed to be a reduced rate under this resolution, and the amount of the tax payable hereunder by such persons shall be determined by the amount of the actual admission charge paid.

(e) Amounts paid for admission by seasonal tickets or subscription shall be exempt only if the amount which would be charged to the holder or subscriber for a single admission is ten cents or less.

(f) Whenever tickets or cards of admission are sold elsewhere than at the ticket or box office of the place, any price or charge made in excess of the established price or charge therefore at such ticket or box office shall be taxable in a sum equal to 10% of the amount of such excess, which tax shall be in addition to the tax on the ticket or box office admission charge, shall be collected and remitted in the manner provided in Section 7 hereof by the person selling such tickets. *25%*

50% (g) Any person having the permanent use of boxes or seats or a lease for use of any box or seat in any place for which an admission charge is made, in lieu of the tax imposed herein, shall ~~pay a tax equivalent to 10%~~ of the amount for which a similar box or seat is sold for each performance or exhibition at which the box or seat is used or reserved by or for the lessee or holder, the same to be collected and remitted in the same manner provided in Section 6 hereof by the owner or operator of the place.

Section 3. Whenever an amount of more than ten cents is required to be paid to gain admission to any building or enclosure in which a swimming pool or skating rink is located or to the pool or rink itself the amount paid, plus the amount, if any, paid for rental or use of equipment or facilities supplied to the person paying for the admission and necessary to the enjoyment of the privilege for which the admission is charged shall be deemed the admission charge, and a tax is hereby levied on such admission charge of ~~one~~ *1/2* cent for each twenty cents or fraction thereof which shall be paid by the person paying the admission charge and which shall be collected and remitted by the person to whom the same is paid in the manner provided in Section 6 hereof.

Section 4. Whenever an amount of more than ten cents is required to be paid to gain admission to any resort or picnic grounds, the whole amount so paid is subject to a tax of one cent for each twenty cents or fraction thereof, even though such an amount includes a charge for use of equipment and facilities such as tables, stoves, and bath houses. If a lesser amount is charged to persons who do not use such equipment or facilities than those who do use such equipment and facilities, the lesser charge is deemed the admission charge. When a separate charge is made for the use of equipment and facilities, such charge is not subject to the tax herein levied unless it constitutes or is part of an admission charge or is a "place", as defined in Section 1 hereof. Whenever an organization or club acquires the sole right to use a resort or picnic grounds solely for the enjoyment of its members or employees and their friends, the amount for such right is an amount paid for an admission charge and subject to the tax herein levied; provided that if the organization or club in turn charges its members or employees all or part of the amount so paid and such charge does not constitute an admission charge subject to the tax levied herein.

Section 5. The price (exclusive of the tax to be paid by the persons paying for admission) at which every admission ticket or card is sold shall be conspicuously and indelibly printed or written on the face or the back of that part of the ticket which is to be taken up by the management of the place to which admission is gained; and it shall be unlawful for any person to sell an admission ticket or card on which the name of the vendor or the price is not so printed, stamped, or written or to sell an admission ticket or card at any price in excess of the price printed, stamped, or written thereon.

Section 6. Every person receiving any payment for admissions on which a tax is levied under this resolution shall collect the amount of the tax imposed from the person making the admission payment. The tax required to be collected under this resolution shall be deemed to be held in trust by the person required to collect the same until paid to the Treasurer as herein provided. Any person required to collect the tax imposed under this resolution who fails to collect the same, or, having collected the same fails to remit the same to the Treasurer in the manner prescribed by this resolution, whether such failure be the result of his own act or the result of acts or conditions beyond his control, shall nevertheless be personally liable to the County of Walla Walla, State of Washington, for the amount of such tax, and shall, unless the remittance be made as herein provided and required, be guilty of a violation of this resolution. The tax imposed hereunder shall be collected at the time the 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 bi-monthly installments and remittances therefor on or before the 15th day of the month next succeeding the end of the bi-monthly period in which the tax is collected or received: Provided, that the first return and remittance under this resolution shall be made on or before the 15th day of September, 1943, and shall cover the period from and including Aug. 1, 1943 to and including August 30, 1943. Payment or remittance of the tax collected may be made by check, unless payment or remittance is otherwise required by the Treasurer but payment by check shall

not relieve the person collecting the tax from liability for payment and remittance of the tax to the Treasurer unless the check is honored and is in the full and correct amount. The person receiving any payment for admission shall make out a return upon such forms and setting forth such information as the Treasurer may require, showing the amount of the tax upon admissions for which he is liable for the preceding bi-monthly period, and shall sign and transmit the same to the Treasurer with a remittance for said amount: Provided that, the Treasurer may in his discretion require verified annual returns from any person receiving admission payments setting forth such additional information as he may deem necessary to determine correctly the amount of tax collected and payable. Whenever any theatre, circus, show, exhibition, entertainment or amusement makes an admission which is subject to the tax herein levied and the same is of a temporary or transitory nature, of which the Board of County Commissioners may request that the Treasurer require the report and remittance of the admission tax immediately upon the collection of the same, at the conclusion of the series of performances or exhibitions or at such other times the Board of County Commissioners shall determine; and the failure to comply with any requirement of the said Board of County Commissioners, the Treasurer, as to the report and remittance of the tax as required shall be a violation of this resolution. The books, records, and accounts of any person collecting a tax herein levied shall, as to admission charges and collections, be at all reasonable times subject to examination and audit by the Board of County Commissioners or the Treasurer.

Section 7. Any person conducting or operating any place for entrance of which an admission charge is made, shall, on a form prescribed by the Board of County Commissioners, make application to and procure from the Treasurer certificate of registration, the fee for which shall be fifty cents (\$.50), which certificate shall continue valid until the 31st day of December of the year in which the same is issued. Such certificate of registration, or duplicate of the original copies thereof to be issued by the Treasurer after the approval by the Board of County Commissioners, without additional charge to the person collecting the tax, and the certificate of registration shall be posted in a conspicuous place in each ticket or box office where tickets of admission are sold.

Section 8. Whenever a certificate of registration is obtained for the purpose of operating or conducting a temporary or transitory amusement, entertainment, or exhibition by persons who are not the owners, lessees or custodians of the building, lots or place where the amusement is to be conducted, the tax imposed by this resolution shall be reported and remitted as provided in Section 6 hereof by said owner, unless paid by the persons conducting the place. The application for a certificate of registration for such purposes shall furnish with the application therefor the name and addresses of the owner, lessee or custodian of the premises upon which the amusement is to be conducted, and such owner, lessee or custodian shall be notified by the Treasurer of such issuance of such certificate of registration and the joint liability for collection and remittance of such tax.

Section 9. The Treasurer shall have power to adopt rules and regulations not inconsistent with the terms of this resolution for carrying out and enforcing the payment, collection and remittance of the tax herein levied; and a copy of said rules and regulations shall be on file in the offices of the Board of County Commissioners and the Treasurer and shall be available for public examination. Failure or refusal to comply with any such rules and regulations shall be deemed a violation of this resolution.

Section 10. The tax hereby levied and imposed shall be collected and paid on and after Aug. 1st, 1943.

Section 11. In case any incorporated city or town in the County of Walla Walla shall impose a like tax upon admissions, any person paying such a tax to such city or town shall be allowed a credit for such like tax.

Section 12. If any portion of this resolution shall be adjudged invalid, such invalidity shall not affect the portions which are not adjudged invalid.

Section 13. Each violation of or failure to comply with the provisions of this resolution shall constitute a separate offense and shall subject the offender to a fine of not to exceed Three Hundred Dollars (\$300.00) or to imprisonment in the County Jail for not to exceed ninety (90) days or to both such fine and imprisonment.

AND BE IT RESOLVED, that the provisions of this resolution become effective as of Aug. 1st, 1943, unless otherwise stipulated in the several sections of this resolution.

PASSED this 6th day of July, 1943.

HOWARD RESER
ELMER MARKHAM
JAS. D. STONECIPHER

Board of County Commissioners
of Walla Walla County, Wash.

Attest:

W. H. DORR
Clerk of the Board.

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BOOK

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AMENDMENT TO ORDINANCE NO. 5

WHEREAS, Chapter 269 Session Laws of 1943 of the State of Washington authorized the several counties of the State of Washington to impose and levy an admission tax in all respects similar to the tax formerly collected by the Tax Commission of the State of Washington, and it is now the desire of the Board to Amend Resolution No. 5 which was passed on July 6th, 1943, now therefore

BE IT ORDAINED by the Board of County Commissioners of Walla Walla County, Washington, that it does hereby approve and adopt the following amendment governing said tax and collection, to-wit:

SECTION 14. Any person subject to the above act and resolution may be exempt from the tax provided such person as defined in said act and resolution is a bona fide non-profit organization and has been duly issued a Certificate of Exemption from the collection of the Federal tax on admissions issued by the U. S. Treasury Department of the United State Government.

It being further provided that such person shall make due and timely application to the Board of County Commissioners of Walla Walla County and that said Board of County Commissioners approve said application.

PASSED this 25th day of August, 1952.

Orin M. Walker

Chairman.

Preston Hanson

Commissioner.

Arthur E. Cox

Commissioner.

Constituting the Board of County
Commissioners of Walla Walla County,
Washington.

Attest:

Walter Kimmerly

County Auditor & Ex-officio
Clerk of the Board.

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