

ORDINANCE NO. 39

AMENDING ORDINANCE NO. 5 RELATING TO ADMISSIONS TAX

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 2, is hereby amended to read:

(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 a reduced rate 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-half cent for every twenty cents or fraction thereof paid for the admission charge.

(f) Whenever tickets or cards or 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 therefor at such ticket or box office shall be taxable in a sum equal to 5% 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.

(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 5% of the amount for which a similar box or seat is sold for each performance or exhibition at which 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 is hereby amended to read:

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-half 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.

AND BE IT RESOLVED that the provisions of this amendment become effective immediately.

Dated at Walla Walla, Washington, this 21st day of April, 1958

Attest:

Madys Gelman
Clerk of the Board.

Quin M. Walker
Preston Hansen
Howard Rose
BOARD OF COUNTY COMMISSIONERS.

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