



EXHIBIT "A"
Chapter 6A.20
ADMISSION TAX

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- Sections:
- 6A.20.010 Administrative provisions.
- 6A.20.020 Definitions.
- 6A.20.030 Tax levied.
- 6A.20.040 Cover charge – Payment for refreshments.
- 6A.20.050 Price to show on ticket.
- 6A.20.060 Collection and payment of tax.

6A.20.030 Tax levied.

- A. There is hereby levied and imposed upon every person, without regard to age, who pays an admission charge a tax in the amount of 5 percent on each admission charge paid. Any fraction of tax \$0.005 or more shall result in a tax at the next highest full cent. This shall be the charge, except as provided in the following subsections.
- B. Any person having the permanent use of boxes or seats or a lease for the use of any box or seat in any place for which an admission charge is made shall pay a tax in the amount of 5 percent on the admission charge or charge for season or series ticket or box lease. Any fraction of tax \$0.005 or more shall result in a tax at the next highest full cent.
- C. No tax shall be levied on any person who is admitted free and from whom no compensating payment is obtained. The tax on reduced admission charges shall be charged on such reduced charge and not on the regular admission charge.
- D. Such tax shall not apply to any person paying an admission to any activity of any elementary or secondary school; provided, however, that this exclusion shall apply only to activities conducted at the school and one activity per calendar year not longer than ten days held off the school property. This exclusion shall not include activities covered under Chapter 6A.60 of the TMC.
- E. Such tax shall not apply to any person attending an event when the principal purpose of the primary sponsor of the event is the public performance or exhibition of visual or performing arts, historical objects, or scientific works and 1) said sponsor is located in the City, and 2) is exempt from taxation pursuant to RCW 82.04.3651, and 3) has gross annual admission revenues at or under \$250,000 for a calendar year. Effective July 1, 2012, sponsors exceeding \$250,000 in gross annual admission revenues for any calendar year shall collect the tax provided for in subsection A on all admission charges that exceed the \$250,000 threshold.
- ~~F. nor shall s~~Such tax shall not apply to admissions collected by a city or county from any person attending a public celebration sponsored by a city or county.
- FG. Such tax shall not apply to any person paying an admission to any athletic event sponsored or conducted by an elementary or secondary school wherein the athletic participants are students in such school.
- GH. If the ticket price is accompanied by a service charge, mailing fee, or other ancillary payment, per ticket and/or per order, the admission tax shall be based upon the total sum of the admission price plus any such surcharge(s), whether or not they are printed on the ticket or order.
