

Attachment 'H'

**Q:** Would staff provide the list of affected non-profit agencies? And those who would not be affected?

**A:** The following nonprofit organizations have been identified as currently exempt from collecting admission tax.

Broadway Center for Performing Arts*	Foss Waterway Seaport
Children’s Museum Tacoma	Grand Cinema*
Museum of Glass*	LeMay Museum (opening Spring 2012)*
Northwest Sinfonietta	Tacoma Art Museum
Puget Sound Revels	Tacoma Concert Band
Second City Chamber Orchestra	Tacoma Little Theatre
Tacoma City Ballet	Tacoma Opera
Tacoma Philharmonic	Tacoma Youth Symphony
Tacoma Musical Playhouse	Tacoma Symphony Orchestra
Washington State History Museum	

\*Organizations identified as potentially receiving more than \$250,000 annual admissions revenue.

**Q:** What are other peer cities doing as a comparison?

**A:** Information from peer cities is provided below.

**ELIMINATE ADMISSIONS TAX EXEMPTION FOR NON PROFITS**

Peer City	Exemption
Bellevue	Events sponsored by a nonprofit tax-exempt organization, when the organization publicly sponsors the event and performs or provides the major portion of the performances or exhibitions
Bellingham	Any activity where an entity is engaged in or devoted to any religious, charitable, scientific, literary, educational, public or other like work and certain activities by non-profit 501c3 organizations
Everett	Provides no exemption for non-profit organizations
Seattle	Events sponsored by a nonprofit tax-exempt organization, when the organization publicly sponsors the event and performs or provides the major portion of the performances or exhibitions and specific annual events (i.e. Bumbershoot, Fremont Fair)
Kent(non B&O)	Events sponsored by a nonprofit tax-exempt organization, when the organization publicly sponsors the event and performs or provides the major portion of the performances or exhibitions
Renton (non B&O)	Provides no exemption for non-profit organizations
Spokane (non B&O)	Activities or performances of a nonprofit organization (501c3) limited to only the first \$20,000 of gross ticket sales generated from its event within each calendar year and activities or performances of a nonprofit arts organization (501c3) if the artistic performance or activity represents examples of the arts organizations primary purpose