

RCW 36.100.210 Tax on admissions. A public facility district may levy and fix a tax of not more than one cent on twenty cents or fraction thereof to be paid by the person who pays an admission charge to a regional center, as defined in RCW 35.57.020. This includes a tax on persons who are admitted free of charge or at reduced rates if other persons pay a charge or a regular higher charge for the same privileges or accommodations.

The term "admission charge" includes:

- (1) A charge made for season tickets or subscriptions;
 - (2) A cover charge, or a charge made for use of seats and tables reserved or otherwise, and other similar accommodations;
 - (3) A charge made for food and refreshment if free entertainment, recreation, or amusement is provided;
 - (4) A charge made for rental or use of equipment or facilities for purposes of recreation or amusement; if the rental of the equipment or facilities is necessary to the enjoyment of a privilege for which a general admission is charged, the combined charges shall be considered as the admission charge;
 - (5) Automobile parking charges if the amount of the charge is determined according to the number of passengers in the automobile.
- [1999 c 165 s 17.]