

**RCW 36.38.010 Taxes authorized—Exception as to schools. (1)**

Any county may by ordinance enacted by its county legislative authority, levy and fix a tax of not more than one cent on twenty cents or fraction thereof to be paid for county purposes by persons who pay 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 accommodations; and require that one who receives any admission charge to any place must collect and remit the tax to the county treasurer of the county. However, no county may impose such tax on persons paying an admission to any activity of any elementary or secondary school or any public facility of a public facility district under chapter 35.57 or 36.100 RCW for which a tax is imposed under RCW 35.57.100 or 36.100.210.

(2) As used in this chapter, the term "admission charge" includes a charge made for season tickets or subscriptions, a cover charge, or a charge made for use of seats and tables, reserved or otherwise, and other similar accommodations; 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 purpose of recreation or amusement, and where 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 must be considered as the admission charge. Admission charge also includes any automobile parking charge where the amount of such charge is determined according to the number of passengers in any automobile.

(3) Subject to subsections (4) and (5) of this section, the tax authorized in this section is not exclusive and does not prevent any city or town within the taxing county, when authorized by law, from imposing within its corporate limits a tax of the same or similar kind. However, whenever the same or similar kind of tax is imposed by any such city or town, no such tax may be levied within the corporate limits of such city or town by the county.

(4) Notwithstanding subsection (3) of this section, the legislative authority of a county with a population of one million or more may exclusively levy taxes on events in baseball stadiums constructed on or after January 1, 1995, that are owned by a public facilities district under chapter 36.100 RCW and that have seating capacities over forty thousand at the rates of:

(a) Not more than one cent on twenty cents or fraction thereof, to be used for the purpose of paying the principal and interest payments on bonds issued by a county to construct a baseball stadium as defined in RCW 82.14.0485. If the revenue from the tax exceeds the amount needed for that purpose, the excess must be placed in a contingency fund which must be used exclusively by the public facilities district to fund repair, reequipping, and capital improvement of the baseball stadium; and

(b) Not more than one cent on twenty cents or fraction thereof, to be used for the purpose of paying the principal and interest payments on bonds issued by a county to construct a baseball stadium as defined in RCW 82.14.0485. The tax imposed under this subsection (4) (b) expires when the bonds issued for the construction of the baseball stadium are retired, but not later than twenty years after the tax is first collected.

(5) (a) Notwithstanding subsection (3) of this section, the legislative authority of a county that has created a public stadium

authority to develop a stadium and exhibition center under RCW 36.102.050 may levy and fix a tax on charges for admission to events in a stadium and exhibition center, as defined in RCW 36.102.010, constructed in the county on or after January 1, 1998, that is owned by a public stadium authority under chapter 36.102 RCW.

(b) Except as provided otherwise in (c) of this subsection (5), the tax is exclusive and precludes the city or town within which the stadium and exhibition center is located from imposing a tax of the same or similar kind on charges for admission to events in the stadium and exhibition center, and precludes the imposition of a general county admissions tax on charges for admission to events in the stadium and exhibition center.

(c) A city within which the stadium and exhibition center is located has the exclusive right to impose an admissions tax under the authority of RCW 35.21.280 and the county is precluded from imposing an admissions tax, for a sporting event conducted during calendar year 2012 by a state college or university, if such sporting event occurs:

(i) Due to the temporary closure of any similar facility owned by that college or university; and

(ii) At a facility owned by a public stadium authority located within a city with a population that exceeds five hundred thousand people.

(d) For the purposes of this subsection (5), "charges for admission to events" means only the actual admission charge, exclusive of taxes and service charges and the value of any other benefit conferred by the admission.

(e) The tax authorized under this subsection (5) is at the rate of not more than one cent on ten cents or fraction thereof.

(f) Revenues collected under this subsection (5) must be deposited in the stadium and exhibition center account under RCW 43.99N.060 until the bonds issued under RCW 43.99N.020 for the construction of the stadium and exhibition center are retired. After the bonds issued for the construction of the stadium and exhibition center are retired, the tax authorized under this section is used exclusively to fund repair, reequipping, and capital improvement of the stadium and exhibition center.

(g) The tax under this subsection (5) may be levied upon the first use of any part of the stadium and exhibition center but may not be collected at any facility already in operation as of July 17, 1997. [2012 c 260 § 1; 2011 1st sp.s. c 38 § 2; 1999 c 165 § 20; 1997 c 220 § 301 (Referendum Bill No. 48, approved June 17, 1997); 1995 3rd sp.s. c 1 § 203; 1995 1st sp.s. c 14 § 9; 1963 c 4 § 36.38.010. Prior: 1957 c 126 § 2; 1951 c 34 § 1; 1943 c 269 § 1; Rem. Supp. 1943 § 11241-10.]

**Referendum—Other legislation limited—Legislators' personal intent not indicated—Reimbursements for election—Voters' pamphlet, election requirements—1997 c 220:** See RCW 36.102.800 through 36.102.803.

**Part headings not law—Effective date—1995 3rd sp.s. c 1:** See notes following RCW 82.14.0485.

**Severability—Effective dates—1995 1st sp.s. c 14:** See notes following RCW 36.100.010.