102789

Ordinance No. 110225 WP

AN ORDINANCE amending the admissions tax to reduce during 1982, and thereafter to abrogate the tax collected by private, nonprofit organizations for live entertainment; and amending SMC 5.40.020 accordingly.

COMPTROLLER
FILE NUMBER 108734

Council Bill No. 102734

INTRODUCED: NOV 23 1981	BY: RICE
REFERRED: NOV 23 1981	TO: FULL COUNCIL
REFERRED:	
REFERRED:	
REPORTED: NOV 30 1981	SECOND READING: NOV 30 1981
THIRD READING: NOV 30 1981	SIGNED: NOV 30 1981
PRESENTED TO MAYOR: DEC 1 1981	APPROVED: DEC 09 1981
RETD. TO CITY CLERK: DEC 09 1981	PUBLISHED:
VETOED BY MAYOR:	VETO PUBLISHED:
PASSED OVER VETO:	VETO SUSTAINED:

CBB 8.1.07

GZ/moa
11/23/81

ORDINANCE 110275

AN ORDINANCE amending the admissions tax to reduce during 1982, and thereafter to abrogate the tax collected by private, nonprofit organizations for live entertainment; and amending SMC 5.40.020 accordingly.

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. Section 5.40.020 of the Seattle Municipal Code is amended as follows:

5.40.020 TAX LEVIED -- EXEMPTIONS.

A. There is levied and imposed a tax upon everyone without regard to age, who pays an admission charge as defined in Section 5.40.010; provided, that such tax shall not apply to anyone paying an admission charge of Ten Cents ($0.10) or less or to any activity of any elementary or secondary school as contemplated by RCW 35.21.280, or to an opera, concert, dance recital or like musical entertainment, a play, puppet show or dramatic reading, an exhibition of painting, sculpture, or artistic or historical objects, or to a museum, historic vessel, or science center, when a college or university or nonprofit tax-organization, as defined in Section 5.40.010 and registered under Section 5.40.080, publicly sponsors and performs such activity, and receives the use and benefit of admission charges collected; provided, further, <u>that during 1982</u> the foregoing exclusion from taxation shall not apply when a guest artist or other person supplies the major portion of the materials on exhibition or of the performance of such activity of the nonprofit tax-exempt organization.

B. The tax here imposed shall be in the amount of five percent on each admission charge or charge for season or series ticket ((.)); <u>provided, until January 1, 1983, the tax imposed upon taxable admissions charged by a private, nonprofit organization shall be in the amount of two and one-half percent (2½%) on each admission charge or charge for season or series tickets, for each admission to live entertainment; and thereafter, no tax shall be applied to admissions charged by private, nonprofit organizations.</u> Any fraction of tax one-half cent or more shall result in a tax at the next highest full cent.

C. Amounts paid for admission by season ticket or subscription shall be exempt if the amount which would be charged to the holder or subscriber for a single admission is fifteen cents or less.

(To be used for all Ordinances except Emergency.)

D. Anyone having the use of a box or seat permanently or for a specified period, shall pay in addition to the tax required for admission under subsections A and B of this section a tax in the amount of five percent of the price of such box or seat, the same to be collected and remitted in the manner provided in Section 5.40.070 by the person selling such tickets.

Section 2. This ordinance shall take effect and be in force thirty days from and after its passage and approval, if approved by the Mayor; otherwise it shall take effect at the time it shall become a law under the provisions of the city charter.

Passed by the City Council the 30 day of November, 1981, and signed by me in open session in authentication of its passage this 30 day of November, 1981.

President of the City Council.

Approved by me this 9th day of December, 1981.

Mayor.

Filed by me this 9th day of December, 1981.

Attest: City Comptroller and City Clerk.

(SEAL)

By Deputy Clerk.

Published

CSS 8.1.6

CSB 20.14

The City of Seattle--Legislative Department

MR. PRESIDENT:

Your Committee on Budget

to which was referred

Date Reported and Adopted NOV 30 1981

C.B. 102734 Amending the admissions tax to reduce during 1982, and thereafter to abrogate the tax collected by private, nonprofit organizations for live entertainment; and amending SMC 5.40.020 accordingly.

11/22/81 Pass

Chairman

Committee

Chairman

Committee

[redacted]

[redacted]

[redacted]

C-936

Affidavit of Publication

STATE OF WASHINGTON
KING COUNTY—SS.

The undersigned, on oath states that he is an authorized representative of The Daily Journal of Commerce, a daily newspaper, which newspaper is a legal newspaper of general circulation and it is now and has been for more than six months prior to the date of publication hereinafter refered to, published in the English language continuously as a daily newspaper in Seattle, King County, Washington, and it is now and during all of said time was printed in an office maintained at the aforesaid place of publication of this newspaper. The Daily Journal of Commerce was on the 12th day of June, 1941, approved as a legal newspaper by the Superior Court of King County.

The notice in the exact form annexed, was published in regular issues of The Daily Journal of Commerce, which was regularly distributed to its subscribers during the below stated period. The annexed notice

Ordinance No. 110275

was published on December 12, 1981

B. Blair

Subscribed and sworn to before me on December 12, 1981

J. Mehalyo

Notary Public for the State of Washington, residing in Seattle.