

Ordinance No. 72495

AN ORDINANCE levying an admission tax on persons paying admissions, or who are admitted free or at reduced rates to any place; fixing the amount and providing for the collection thereof; and prescribing penalties.

Amended in Section 2. by ordinance No. <sup>72364</sup>~~72495~~ <sub>87103</sub>

Council Bill No. 63708

INTRODUCED: MAY 1943	BY: FINANCE
REFERRED: MAR 22 1943	TO: FINANCE LICENSE
REFERRED: MAR 22 1943	COMMITTEE OF WHOLE
REPORTED: MAR 29 1943	VETO: JUDICIARY
SECOND READING: MAR 31 1943	PUBLISHED:
THIRD READING: MAR 31 1943	VETO SUSTAINED:
SIGNED: 1 MAR 31 1943	PASSED OVER VETO:
PRESENTED TO MAYOR: 1 MAR 31 1943	APPROVED: MAR 31 1943
FILED:	PUBLISHED: APR 6 - 1943
ENGROSSED:	BY:
VOL. <i>A-2</i> PAGE <i>409</i>	<i>B. D. H.</i>
COMPARED BY:	
AND	

7 11290800.015 97790 6 as Amends Sec. 7  
82624 - amends - sec 11-7  
dec 11-10 bank com

- 87663 - re. admin payments - payments - payments
- 82624 - re admission taxes & duty to collect (Sec. 7)
- 84348 - amends Sec. 7, to extend
- 88479 - Amends Sec 7, to provide for reporting + restricting <sup>admission</sup> taxes
- 88948 - Amends Sec 2 as to season or service tickets + deleting sub-sections (c) + (d); + amending Sec. 3 relating to certain cabarets
- 98685 - Amends Sec. 4 to include fees paid for + admission to and use of municipal golf courses + facilities.
- ORD. 91775 - AMENDS SECTIONS 1, 2, 3, 4, 5, 6, 7 & 9, AND ADDING NEW SECTIONS DESIGNATED 14 & 15 CONCERNING AIDING AND ABETTING VIOLATIONS HEREOF, AND THE KEEPING CONFIDENTIAL OF TAX RETURN HEREUNDER.
- ORD. 94366 - AMENDS SEC. 3 TO LIMIT APPL OF THE ADMISSION TAX WITH RESPECT TO CABARETS AND PRIVATE CLUBS.
- ORD. 98403 - FURTHER AMENDS SEC. 2, TO INCREASE BY TWO PERCENT (2%) THE TAX RATE ON ADMISSION CHARGES.
- ORD. 102622 - AMENDS SECTIONS 6, 7, 8, 9, 10 & 15 TO TRANSFER CERTAIN FUNCTIONS FROM CITY COMPT. TO THE DIRECTOR OF LICENSES & CONSUMER AFFAIRS.
- ORD. 102719 - EXCLUDES PERSONS PAYING ADMISSION CHARGES TO ATTEND CERTAIN ACTIVITIES OF CERTAIN NON-PROFIT TAX-EXEMPT ORGANIZATION FROM PAYMENT OF CITY ADMISSION TAXES (AMENDS SECTIONS 1, 2, 8 & 10)

JAN:J  
2-19-43.

Repealed in Section 2 by ordinance No. 22635 Amended in Section 2 by ordinance No. 24264  
ORDINANCE NO. 24115 Tax on Tickets for Shows 17103

AN ORDINANCE levying an admission tax on persons paying admissions, or who are admitted free or at reduced rates to any place; fixing the amount and providing for the collection thereof; and prescribing penalties.

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:-

AMENDED OKS

102719

Section 1. Definitions: For purposes of this ordinance,

words and phrases shall have the following meanings:

"Admission Charge", in addition to its usual and ordinary meaning, shall include 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 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 purposes of recreation or amusement, and where the rental of the equipment or facilities is necessary to the enjoyment of the privilege for which a general admission is charged, the combined charge shall be considered as the admission charge; and a charge made for automobiles parking where the amount of the charge is determined according to the number of passengers in an automobile.

"Comptroller" shall mean the City Comptroller.

"Place" includes, but is not restricted to, theatres, dance halls, amphitheatres, auditoriums, stadiums, athletic pavilions and fields, baseball and athletic parks, circuses, side shows, swimming pools, outdoor amusement parks, and such attractions as merry-go-rounds, ferris wheels, dodge 'ems, roller coasters, and observation towers.

"Person" means any individual, receiver, trustee, firm, copartnership, joint venture, corporation, company, joint stock company, association, society, or any group of individuals acting as a unit, whether mutual, cooperative, fraternal, non-profit or otherwise.

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Section 2. (a) There is hereby levied and imposed upon every person (including children, without regard to age) who pays 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, which said tax shall be in the amount of one cent for each twenty cents or fraction thereof paid for the admission charge.

(b) Whenever the admission charge is ten cents or less, no tax shall be payable, nor shall any tax be payable by any bona fide employee of the place or by any federal, state or municipal officer or employee on official visits, or by any newspaper reporter, or by any child under twelve years of age, who is admitted free.

*Deleted by O- 88748* (c) Whenever any person is admitted free or at reduced rates to any place at a time when and under circumstances where an admission charge is made to other persons for the same or similar accommodations, a tax shall be payable by the person so admitted in an amount equal to the tax payable by such other persons for the same or similar accommodations.

*Deleted by O- 88748* (d) Whenever the charge to women and children for admission to any place is less than the charge made to men, or when such persons are regularly admitted free, the lesser charge is not deemed to be a reduced rate under this ordinance, and the amount of the tax payable hereunder by such persons shall be determined by the amount of the actual admission charge paid.

(e) Amounts paid for admission by season ticket or subscription shall be exempt only if the amount which would be charged to the holder or subscriber for a single admission is ten cents or less.

(f) Whenever tickets or cards of admission are sold elsewhere than at the ticket or box office of the place, any price or charge made in excess of the established price or charge therefor

at such ticket or box office shall be taxable in a sum equal to 10% of the amount of such excess, which tax shall be in addition to the tax on the ticket or box office admission charge, shall be paid by the person paying the admission charge, and shall be collected and remitted in the manner provided in Section 7 hereof by the person selling such tickets.

(g) 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, in lieu of the tax imposed herein, shall pay a tax equivalent to 10% of the amount for which a similar box or seat is sold for each performance or exhibition at which the box or seat is used or reserved by or for the lessee or holder, the same to be collected and remitted in the manner provided in Section 7 hereof by the owner or operator of the place.

AMENDED AND

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O. 88748  
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Section 3. Any person who pays an admission charge to any public performance for profit at any roof garden, cabaret or other similar entertainment to which the charge of admission is wholly or in part included in the price paid for refreshments, service or merchandise shall pay a tax of one and one-half cents for each ten cents or fraction thereof of the amount paid for admission, and the amount paid for such admission shall be deemed to be 20% of the amount paid for refreshment, service or merchandise. If the amount paid for admission is twenty cents or less, no tax shall be imposed; and if a fixed admission charge, including a "cover charge", is imposed upon each person admitted, and it is fair and reasonable in comparison with charges generally made for similar performances or entertainments, such charge is taxable at the rate of one cent for each twenty cents or fraction thereof: Provided, that if no fixed admission charge or cover charge is imposed, but the prices charged for refreshments, service or merchandise are higher during the time entertainment or dancing is provided than at other times, or if the

prices charged are substantially higher than are charged by other places furnishing the same class of food or services but which do not furnish entertainment or dancing, an admission charge shall be deemed included in the price paid for refreshments, service or merchandise, and 20% of the total amount so paid shall be subject to the tax at the rate of one and one-half cents for each ten cents or fraction thereof. If the price paid for refreshments, service or merchandise does not exceed \$2.50, no admission charge is deemed included in the price paid; if, however, the price paid for refreshments, service or merchandise exceeds \$2.50, the tax hereby levied shall be computed upon the total amount thereof, even though expended on behalf of more than one person, and the amount thereof shall not be prorated among the persons of the party. If a minimum charge is imposed or a so-called "food ticket" is required to be purchased by the person admitted and such minimum charge or "food ticket" is later accepted by the management in full or part payment of food or other refreshments served, the amount paid for such minimum charge or "food ticket" shall not be deemed an amount paid for admission; and in such case the tax levied shall be equal to one and one-half cents for each ten cents or fraction of the amount paid for admission, which shall be deemed to be 20% of the amount paid for refreshments, service or merchandise.

AMENDED ORD

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Section 4. Whenever an amount of more than ten cents is required to be paid to gain admission to any building or enclosure in which a swimming pool or skating rink is located or to the pool or rink itself, the amount paid, plus the amount, if any, paid for rental or use of equipment or facilities supplied to the person paying for the admission and necessary to the enjoyment of the privilege for which the admission is charged, shall be deemed the admission charge, and a tax is hereby levied on such admission charge of one cent for each twenty cents or fraction thereof, which shall be paid

by the person paying the admission charge and which shall be collected and remitted by the person to whom the same is paid in the manner provided in Section 7 hereof.

AMENDED ORA.  
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Section 5. Whenever an amount of more than ten cents is required to be paid to gain admission to any resort or picnic grounds, the whole amount so paid is subject to a tax of one cent for each twenty cents or fraction thereof, even though such amount includes a charge for use of equipment and facilities such as tables, stoves and bath houses. If a lesser amount is charged to persons who do not use such equipment and facilities than those who do use such equipment and facilities, the lesser charge is deemed the admission charge. Where a separate charge is made for the use of equipment and facilities, such charge is not subject to the tax herein levied unless it constitutes or is part of an "admission charge" or is a "place", as defined in Section 1 hereof. Whenever an organization or club acquires the sole right to use a resort or picnic grounds, solely for the enjoyment of its members or employees and their friends, the amount paid for such right is an amount paid for an admission charge and subject to the tax herein levied; Provided, that if the organization or club in turn charges its members or employees all or part of the amount so paid, such charge does not constitute an admission charge subject to the tax herein levied. Amounts paid for the privilege of parking cars in a resort or picnic grounds do not constitute an admission charge unless the amount of such charge is determined by the number of passengers in the automobile or the same charge is made to all persons who enter the resort or grounds, whether on foot or by other means of transportation. If a charge is made for each passenger in an automobile, in addition to a charge for parking facilities, the amount paid for the passengers is an admission charge and subject to the tax herein levied. The tax herein levied shall be paid by the person paying the admission

charge and shall be collected and remitted by the person to whom the same is paid in the manner provided in Section 7 hereof.

AMENDED ORD.  
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Section 6. The price (exclusive of the tax to be paid by the person paying for admission) at which every admission ticket or card is sold shall be conspicuously and indelibly printed or written on the face or back of that part of the ticket which is to be taken up by the management of the place to which admission is gained; and it shall be unlawful for any person to sell an admission ticket or card on which the name of the vendor or the price is not so printed, stamped, or written, or to sell an admission ticket or card at a price in excess of the price printed, stamped, or written thereon.

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Section 7. Every person receiving any payment for admissions on which a tax is levied under this ordinance shall collect the amount of the tax imposed from the person making the admission payment. The tax required to be collected under this ordinance shall be deemed to be held in trust by the person required to collect the same until paid to the Comptroller as herein provided. Any person required to collect the tax imposed under this ordinance who fails to collect the same, or, having collected the same, fails to remit the same to the Comptroller in the manner prescribed by this ordinance, whether such failure be the result of his own act or the result of acts or conditions beyond his control, shall nevertheless be personally liable to the City for the amount of such tax, and shall, unless the remittance be made as herein required, be guilty of a violation of this ordinance. The tax imposed hereunder shall be collected at the time the admission charge is paid by the person seeking admission to any place and shall be reported and remitted by the person receiving the tax to the Comptroller in bi-monthly installments and remittances therefor on or before the 15th day of the month next succeeding the end of the bi-monthly period in which the tax is collected or received: Provided,

that the first return and remittance under this ordinance shall be made on or before the 15th day of July, 1943, and shall cover the period from and including May 1, 1943, to and including June 30, 1943. Payment or remittance of the tax collected may be made by check, unless payment or remittance is otherwise required by the Comptroller, but payment by check shall not relieve the person collecting the tax from liability for payment and remittance of the tax to the Comptroller unless the check is honored and is in the full and correct amount. The person receiving any payment for admissions shall make out a return upon such forms and setting forth such information as the Comptroller may require, showing the amount of the tax upon admissions for which he is liable for the preceding bi-monthly period, and shall sign and transmit the same to the City Comptroller with a remittance for said amount: Provided, that the Comptroller may in his discretion require verified annual returns from any person receiving admission payments setting forth such additional information as he may deem necessary to determine correctly the amount of tax collected and payable. Whenever any theatre, circus, show, exhibition, entertainment or amusement makes an admission charge which is subject to the tax herein levied, and the same is of a temporary or transitory nature, of which the Comptroller shall be the judge, the Comptroller may require the report and remittance of the admission tax immediately upon the collection of the same, at the conclusion of the performance or exhibition, or at the conclusion of the series of performances or exhibitions or at such other times as the Comptroller shall determine; and failure to comply with any requirement of the Comptroller as to report and remittance of the tax as required shall be a violation of this ordinance. The books, records and accounts of any person collecting a tax herein levied shall, as to admission charges and tax collections,

be at all reasonable times subject to examination and audit by the Comptroller.

A-102622  
102719 Section 8. Any person conducting or operating any place for entrance to which an admission charge is made shall, on a form prescribed by the Comptroller, make application to and procure from the Comptroller a Certificate of Registration, the fee for which shall be One Dollar (\$1.00), which certificate shall continue valid until the 31st day of December of the year in which the same is issued. Such Certificate of Registration, or duplicate original copies thereof to be issued by the Comptroller without additional charge, shall be posted in a conspicuous place in each ticket or box office where tickets of admission are sold.

AMENDED ORD.  
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102622 Section 9. Whenever a Certificate of Registration is obtained for the purpose of operating or conducting a temporary or transitory amusement, entertainment or exhibition by persons who are not the owners, lessees or custodians of the building, lots or place where the amusement is to be conducted, the tax imposed by this ordinance shall be reported and remitted as provided in Section 7 hereof by said owner, lessee or custodian, unless paid by the person conducting the place. The applicant for a Certificate of Registration for such purpose shall furnish with the application therefor the name and address of the owner, lessee or custodian of the premises upon which the amusement is to be conducted, and such owner, lessee or custodian shall be notified by the Comptroller of the issuance of such certificate and the joint liability for collection and remittance of such tax.

A-102622  
102719 Section 10. The Comptroller shall have power to adopt rules and regulations not inconsistent with the terms of this ordinance for carrying out and enforcing the payment, collection and remittance of the tax herein levied; and a copy of said rules and regulations shall be on file and available for public examination

in the Comptroller's Office. Failure or refusal to comply with any such rules and regulations shall be deemed a violation of this ordinance.

Section 11. The tax hereby levied and imposed shall be collected and paid on and after May 1, 1943.

*11-1 - re. admission tax 0-74849*  
Section 12. If any portion of this ordinance shall be adjudged invalid, such invalidity shall not affect the portions which are not adjudged invalid.

Section 13. Each violation of or failure to comply with the provisions of this ordinance shall constitute a separate offense and shall subject the offender to a fine of not to exceed Three Hundred Dollars (\$300.00) or to imprisonment in the City Jail for not to exceed ninety (90) days, or to both such fine and imprisonment.

*14 - Ord. 41775 adds new section - aiding and abetting violations*

*15 - Ord. 41775 adds new section - Keeping confidential of tax returns.*  
AMENDED ORD. - 102622

(To be used for all Ordinances except Emergency.)

Section 14 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 the City Council the 31 day of March, 1943  
and signed by me in open session in authentication of its passage this 31 day of March, 1943

*B. Jones*  
President of the City Council.

Approved by me this 31 day of March, 1943

*M. P. Quinn*  
Mayor.

Filed by me this 31 day of March, 1943

*H. O. Jones*  
Attest: City Comptroller and Ex-Officio City Clerk.

By *L. L. Duvall*  
Deputy Clerk.

(SEAL)

APR 6 1943

Published

City Comptroller and Ex-Officio City Clerk.

By Deputy Clerk.

ASSISTANT CORPORATION COUNSEL  
J. AMBLER NEWTON  
GLEN E. WILSON  
JOHN A. SANDERS  
JOHN A. HOMER  
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ARTHUR SCHRAMM  
E. A. SWIFT, JR.

CITY ATTORNEY  
BRUCE MACDOUGALL

## THE CITY OF SEATTLE LAW DEPARTMENT

A. C. VAN SOELEN, CORPORATION COUNSEL

CHIEF CLERK  
R. B. McCLINTON  
SECRETARY  
RUTH GRIFFIN  
CLAIM AGENT  
JOHN F. COOPER

March 19, 1943.

RE: City Admissions Tax.

Mr. David Levine, Chairman,  
Finance Committee,  
City Council,  
Seattle, Washington.

Dear Sir:-

Pursuant to your request we have prepared and herewith transmit draft of ordinance imposing an admission tax on all persons admitted to any "place", which is defined in the draft much the same as the definition in State Tax Commission regulations to include, but is not restricted to, theatres, dance halls, amphitheatres, auditoriums, stadiums, athletic pavilions and fields, baseball and athletic parks, circuses, side shows, swimming pools, outdoor amusement parks and such attractions as merry-go-rounds, ferris wheels, dodge 'ems, roller coasters, and observation towers.

The amount of the tax is fixed as in the state law at one cent for each twenty cents or fraction paid for the admission charge, except that no tax is imposed when the admission charge is ten cents or less. The tax under the draft is imposed on roof gardens, cabarets or similar entertainments, at the rate of one and one-half cents for each ten cents or fraction of the amount paid for admission, and the amount paid for admission is deemed to be 20% of the amount paid for refreshments, service or merchandise, as in the state law.

A Registration Certificate is required, as in the state law, of all persons operating places to which admissions are charged, for which a fee of \$1.00 is required, and which is valid until the 31st of December of the year in which issued. The City Comptroller is charged with the duty of enforcing collection of the tax.

We have made no exceptions of persons who pay admissions to agricultural fairs as contemplated by the previous state law, on the theory that such a provision in the ordinance would be surplusage.

There are many details embodied concerning the payment, collection and remittance of the tax.

In drafting the ordinance we have as nearly as possible under the authority granted the cities to impose this tax as provided in Sub. H. B. 137, 1943 Legislature, followed the provisions of the previous state law and rules and regulations of the Tax Commission covering admission taxes.

Yours very truly,  
A. C. VAN SOELEN, Corporation Counsel.

By: *John A. Homer*  
JOHN A. HOMER, Assistant.

JAH:J

March 15, 1943

Honorable A. C. Van Scoelen  
Corporation Counsel  
City of Seattle

Dear Sir:

Will you please prepare an ordinance establishing  
an admission tax to take the place of the admission  
tax imposed by the state and which the state relinquished  
to the cities.

Very truly yours,

David Levine

DL:TW

ORDINANCE NO. 72495

AN ORDINANCE levying an admission tax on persons paying admissions, or who are admitted free or at reduced rates to any place; fixing the amount and providing for the collection thereof; and prescribing penalties.

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. DEFINITIONS: For purposes of this ordinance, words and phrases shall have the following meanings:

"Admission Charge," in addition to its usual and ordinary meaning, shall include 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 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 purposes of recreation or amusement, and where the rental of the equipment or facilities is necessary to the enjoyment of the privilege for which a general admission is charged, the combined charge shall be considered as the admission charge; and a charge made for automobile parking where the amount of the charge is determined according to the number of passengers in an automobile.

"Comptroller" shall mean the City Comptroller.

"Place" includes, but is not restricted to, theaters, dance halls, amphitheaters, auditoriums, stadiums, athletic pavilions and fields, baseball and athletic parks, circuses, side shows, swimming pools, outdoor amusement parks, and such attractions as merry-go-rounds, ferris wheels, dodge 'ems, roller coasters, and observation towers.

"Person" means any individual, receiver, assignee, firm, copartnership, joint venture, corporation, company, joint stock company, association, society, or any group of individuals acting as a unit, whether mutual, cooperative, fraternal, non-profit or otherwise.

Section 2. (a) There is hereby levied and imposed upon every person (including children, without regard to age) who pays 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, which said tax shall be in the amount of one cent for each twenty cents or fraction thereof paid for the admission charge.

(b) Whenever the admission charge is ten cents or less, no tax shall be payable, nor shall any tax be payable by any bona fide employee of the place or by any federal, state or municipal officer or employee on official visits, or by any newspaper reporter, or by any child under twelve years of age, who is admitted free.

(c) Whenever any person is admitted free or at reduced rates to any place at a time when and under circumstances where an admission charge is made to other persons for the same or similar accommodations, a tax shall be payable by the person so admitted in an amount equal to the tax payable by such other persons for the same or similar accommodations.

(d) Whenever the charge to women and children for admission to any place is less than the charge made to men, or when such persons are regularly admitted free, the lesser charge is not deemed to be a reduced rate under this ordinance, and the amount of the tax payable hereunder by such persons shall be determined by the amount of the actual admission charge paid.

(e) Amounts paid for admission by season ticket, or subscription shall be exempt only if the amount which would be charged to the holder or subscriber for a single admission is ten cents or less.

(f) Whenever tickets or cards of admission are sold elsewhere than at the ticket or box office of the place, any price or charge made in excess of the established price or charge therefor at such ticket or box office shall be taxable in a sum equal to 50% of the amount of such excess, which tax shall be in addition to the tax on the ticket or box office admission charge, shall be paid by the person paying the admission charge, and shall be collected and remitted in the manner provided in Section 7 hereof by the person selling such tickets.

(g) Any person 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 subdivision (a) of this section, a tax of 10% of the price of a similar box or seat for like period, the same to be collected and remitted in the manner provided in Section 7 hereof by the person selling such tickets.

(h) Whenever a ticket of admission is purchased which entitles the holder to admission to performances and exhibitions for a named season or period, or a ticket of admission which entitles the holder to admission to a series of performances or exhibitions, the purchaser shall, in lieu of the tax imposed under subdivision (a) of this section, pay a tax of 5% of the established price for such season or series ticket, to be collected and remitted in the manner provided in Section 7 hereof by the person selling such tickets.

Section 3. Any person who pays an admission charge to any public performance for profit at any roof garden, cabaret or other similar entertainment to which the charge of admission is wholly or in part included in the price paid for refreshments, service or merchandise shall pay a tax of one and one-half cents for each ten cents or fraction thereof of the amount paid for admission, and the amount paid for such admission shall be deemed to be 20% of the amount paid for refreshment, service or merchandise. If the amount paid for admission is twenty cents or less, no tax shall be imposed; and if a fixed admission charge, including a "cover charge," is imposed upon each person admitted, and it is fair and reasonable in comparison with charges generally made for similar performances or entertainments, such charge is taxable at the rate of one cent for each twenty cents or fraction thereof. Provided, that if no fixed admission charge or cover charge is imposed, but the prices charged for refreshments, service or merchandise are higher during the time entertainment or dancing is provided than at other times, or if the prices charged are substantially higher than are charged by other places furnishing the same class of food or services but which do not furnish entertainment or dancing, an admission charge shall be deemed included in the price paid for refreshments, service or merchandise, and 20% of the total amount so paid shall be subject to the tax at the rate of one and one-half cents for each ten cents or fraction thereof. If a minimum charge is imposed or a so-called "food ticket" is required to be purchased by the person admitted and such minimum charge or "food ticket" is later accepted by the management in full or part payment of food or other refreshments served, the amount paid for such minimum charge or "food ticket" shall not be deemed an amount paid for admission; and in such case the tax levied shall be equal to one and one-half cents for each ten cents or fraction of the amount paid for admission, which shall be deemed to be 20% of the amount paid for refreshments, service or merchandise.

Section 4. Whenever an amount of more than ten cents is required to be paid to gain admission to any building or enclosure in which a swimming pool or skating rink is located or to the pool or rink itself, the amount paid, plus the amount, if any, paid for rental or use of equipment or facilities supplied to the person paying for the admission and necessary to the enjoyment of the privilege for which the admission is charged, shall be deemed the admission charge, and a tax is hereby levied on such admission charge of one cent for each twenty cents or fraction thereof, which shall be paid by the person paying the admission charge and which shall be collected and remitted by the person to whom the same is paid in the manner provided in Section 7 hereof.

Section 5. Whenever an amount of more than ten cents is required to be paid to gain admission to any resort or picnic grounds, the whole amount so paid is subject to a tax of one cent for each twenty cents or fraction thereof, even though such amount includes a charge for use of equipment and facilities such as tables, stoves and bath houses. If a lesser amount is charged to persons who do not use such equipment and facilities than those who do use such equipment and facilities, the lesser charge is deemed the admission charge. Where a separate charge is made for the use of equipment and facilities, such charge is not subject to the tax herein levied unless it constitutes or is part of an "admission charge" or is a "place", as defined in Section 1 hereof. Whenever an organization or club acquires the sole right to use a resort or picnic grounds, solely for the enjoyment of its members or employees and their friends, the amount paid for such right is an amount paid for an admission charge and subject to the tax herein levied: Provided, that if the organization or club in turn charges its members or employees all or part of the amount so paid, such charge does not constitute an admission charge subject to the tax herein levied. Amounts paid for the privilege of parking cars in a resort or picnic grounds do not constitute an admission charge unless the amount of such charge is determined by the number of passengers in the automobile or the same charge is made to all persons who enter the resort or grounds, whether on foot or by other means of transportation. If a charge is made for each passenger in an automobile, in addition to a charge for parking facilities, the amount paid for the passengers is an admission charge and subject to the tax herein levied. The tax herein levied shall be paid by the person paying the admission charge and shall be collected and remitted by the person to whom the same is paid in the manner provided in Section 7 hereof.

Section 6. The price (exclusive of the tax to be paid by the person paying for admission) at which every admission ticket or card is sold shall be conspicuously and indelibly printed or written on the face or back of that part of the ticket which is to be taken up by the management of the place to which admission is gained; and it shall be unlawful for any person to seal an admission ticket or card on which the name of the vendor or the price is not so printed, stamped or written, or to sell an admission ticket or card at a price in excess of the price printed, stamped, or written thereon.

Section 7. Every person receiving any payment for admissions on which a tax is levied under this ordinance shall collect the amount of the tax imposed from the person making the admission payment. The tax required to be collected under this ordinance shall be deemed to be held in trust by the person required to collect the same until paid to the Comptroller as herein provided. Any person required to collect the tax imposed under this ordinance who fails to collect the same, or, having collected the same, fails to remit the same to the Comptroller in the manner prescribed by this ordinance, whether such failure be the result of his own act or the result of acts or conditions beyond his control, shall nevertheless be personally liable to the City for the amount of such tax, and shall, unless the remittance be made as herein required, be guilty of a violation of this ordinance. The tax imposed hereunder shall be collected at the time the admission charge is paid by the person seeking admission to any place and shall be reported and remitted by the person receiving the tax to the Comptroller in bi-monthly installments and remittances therefor on or before the 15th day of the month next succeeding the end of the bi-monthly period in which the tax is collected or received: Provided, that the first return and remittance under this ordinance shall be made on or before the 15th day of July, 1943, and shall cover the period from and including May 1, 1943, to and including June 30, 1943: Provided, further, that the Comptroller, for good cause shown, may extend the time for making and filing the return and remittance of the tax for a period of not to exceed forty (40) days. Payment or remittance of the tax collected may be made by check, unless payment or remittance is otherwise required by the Comptroller, but payment by check shall not relieve the person collecting the tax from liability for payment and remittance of the tax to the Comptroller unless the check is honored and is in the full and correct amount. The person receiving any payment for admissions shall make out a return upon such forms and setting forth such information as the Comptroller may require, showing the amount of the tax upon admissions for which he is liable for the preceding bi-monthly period, and shall sign and transmit the same to the City Comptroller with a remittance for said amount: Provided, that the Comptroller may in his discretion require verified annual returns from any person receiving admission payments setting forth such additional information as he may deem necessary to determine correctly the amount of tax collected and payable. Whenever any theatre, circus, show, exhibition, entertainment or amusement makes an admission charge which is subject to the tax herein levied, and the same is of a temporary or transitory nature, of which the Comptroller shall be the judge, the Comptroller may require the report and remittance of the admission tax immediately upon the collection of the same, at the conclusion of the performance or exhibition, or at the conclusion of the series of performances or exhibitions or at such other times as the Comptroller shall determine; and failure to comply with any requirement of the Comptroller as to report and remittance of the tax as required shall be a violation of this ordinance. The books, records and accounts of any person collecting a tax herein levied shall, as to admission charges and tax collections, be at all reasonable times subject to examination and audit by the Comptroller.

Section 8. Any person conducting or operating any place for entrance to which an admission charge is made shall, on a form prescribed by the Comptroller, make application to and procure from the Comptroller a Certificate of Registration, the fee for which shall be One Dollar (\$1.00), which certificate shall continue valid until the 31st day of December of the year in which the same is issued. Such Certificate of Registration, or duplicate original copies thereof to be issued by the Comptroller without additional charge, shall be posted in a conspicuous place in each ticket or box office where tickets of admission are sold.

Section 9. Whenever a Certificate of Registration is obtained for the purpose of operating or conducting a temporary or transitory amusement, entertainment or exhibition by persons who are not the owners, lessees or custodians of the build, lots or place where the amusement is to be conducted, the tax imposed by this ordinance shall be reported and remitted as provided in Section 7 hereof by said owner, lessee or custodian, unless paid by the person conducting the place. The applicant for a Certificate of Registration for such purpose shall furnish with the application therefor the name and address of the owner, lessee or custodian of the premises upon which the amusement is to be conducted, and such owner, lessee or custodian shall be notified by the Comptroller of the issuance of such certificate and the joint liability for collection and remittance of such tax.

Section 10. The Comptroller shall have power to adopt rules and regulations not inconsistent with the terms of this ordinance for carrying out and enforcing the payment, collection and remittance of the tax herein levied; and a copy of said rules and regulations shall be on file and available for public examination in the Comptroller's office. Failure or refusal to comply with any such rules and regulations shall be deemed a violation of this ordinance.

Section 11. The tax hereby levied and imposed shall be collected and paid on and after May 1, 1943.

Section 12. If any portion of this ordinance shall be adjudged invalid, such invalidity shall not affect the portions which are not adjudged invalid.

Section 13. Each violation of or failure to comply with the provisions of this ordinance shall constitute a separate offense and shall subject the offender to a fine of not to exceed Three Hundred Dollars (\$300.00) or to imprisonment in the City Jail for not to exceed ninety (90) days, or to both such fine and imprisonment.

Section 14. 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 the City Council the 31st day of March, 1943, and signed by me in open session in authentication of its passage this 31st day of March, 1943.

App. March 31, 1943.