

Ordinance No. 121800

Council Bill No. 115346

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The City of Seattle - Legislative Department

Council Bill/Ordinance sponsored by: Richard J. McIver
Councilmember

AN ORDINANCE relating to the admission tax; providing for an exemption from the admission tax for the Children Charity Bacon Bowl Football Game; and amending Sections 5.40.020 and 5.40.025 of the Seattle Municipal Code.

Committee Action:

8/10/05 Passed 2-0 (RJM+RC)
8-15-05 Passed 8-0 (Absent: Della)

CF No. _____

Date Introduced: AUG - 8 2005		
Date 1st Referred: AUG - 8 2005	To: (committee)	Finance & Budget
Date Re - Referred:	To: (committee)	
Date Re - Referred:	To: (committee)	
Date of Final Passage: 8-15-05	Full Council Vote: 8-0	
Date Presented to Mayor: 8-15-05	Date Approved: 8/22/05	
Date Returned to City Clerk: 8/23/05	Date Published: 5pp	T.O. _____ F.T. <input checked="" type="checkbox"/>
Date Vetoed by Mayor:	Date Veto Published:	
Date Passed Over Veto:	Veto Sustained:	

This file is complete and ready for presentation to Full Council. Committee: _____ (initial/date)

Law Dept. Review
 OMP Review
 City Clerk Review
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RMS

ORDINANCE 121900

AN ORDINANCE relating to the admission tax; providing for an exemption from the admission tax for the Children's Charity Bacon Bowl Football Game; and amending Sections 5.40.020 and 5.40.025 of the Seattle Municipal Code.

WHEREAS, the City recognizes that the Children's Charity Bacon Bowl Football Game, held since 1979, is an important annual community event and one of the largest charity football games in the United States, and exempting it from admission tax requirements will contribute to its continued growth and future success; and

WHEREAS, the City desires to encourage fund raising efforts by officers from the Seattle Police Department, Tacoma Police Department, Pierce County Sheriff's Office, King County Sheriff's Office, University of Washington Police, King County Corrections, Pierce County Corrections, Washington State Patrol and other law enforcement participants to support selected children charities; and

WHEREAS, this charity event allows law enforcement officers to be seen as not only officers, who are sworn to protect and serve the community, but also as part of the communities in which they live and work, and it is in the City's best interest to assist the officers in their efforts towards that end; NOW, THEREFORE,

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. Section 5.40.025 of the Seattle Municipal Code is hereby amended as follows:

5.40.025 Tax exemptions--Minimum charge--Specific exemptions--

Colleges--Universities--Nonprofit organizations.

A. The admission tax as imposed in SMC Section 5.40.020 shall not apply to anyone paying an admission charge:

1. In the amount of One Dollar and Fifty Cents (\$1.50) or less; or
2. To any activity of any elementary or secondary school as contemplated by RCW 35.21.280; or



1 3. To any activity of any Parent-Teacher-Student Association (PTSA), Parent-
2 Teacher Association (PTA), or similar organization, provided that the proceeds of
3 the activity are used to benefit an elementary or secondary school; or

4 4. To the annual Bumbershoot Festival held on Labor Day and the preceding
5 Thursday, Friday, Saturday and Sunday; or

6 5. To the Woodland Park Zoo; or

7 6. To the Folklife Festival held on Memorial Day and the preceding Thursday,
8 Friday, Saturday and Sunday; or

9 7. To the Fremont Fair held annually by the Fremont Public Association; or

10 8. To an organized athletic event such as tournaments, leagues, and other
11 competitions intended for youth less than 19 years of age, sponsored and held by
12 non-profit organizations; or

13 9. To the Children's Charity Bacon Bowl Football Game held annually by the
14 Bacon Bowl Association; or

15 ~~((9.))~~10. To actively participate in bowling or to rent bowling shoes or
16 equipment; or

17 ~~((10.))~~11. To an event sponsored by a college or university or nonprofit
18 organization, when all of the following three (3) criteria are met:

- 19 a. A college or university or nonprofit organization, as both are defined in
20 Section 5.40.010 and registered under Section 5.40.080, that meets one (1)
21 or more of the following criteria:

1 i. Publicly sponsors and through its members, representatives, or
2 personnel promotes, publicizes and distributes most of the tickets
3 for admission; or

4 ii. Publicly sponsors and presents the event at a facility it owns or
5 leases as lessee for a term of not less than one (1) month; or

6 iii. Publicly sponsors and:

7 (a). Performs a major portion of the performance, or

8 (b). Supplies a major portion of the materials on
9 exhibition, or

10 (c). When the event is part of a season or series of
11 performances or exhibitions, performs the major portion of
12 the performances or exhibitions in the season or series; and

13 b. The college, university or nonprofit organization receives the use and
14 benefit of admission charges collected; and

15 c. In the case of a performance, the seating capacity of the location where
16 the event occurs is three thousand one hundred (3,100) people or less, or,
17 in the case of an exhibition, no more than three thousand one hundred
18 (3,100) people are permitted on the premises at any one (1) time.

19 B. Except as provided in subsections A2, A8, and A((9))10 above, the exemption to the
20 admission tax as provided in subsection A((10))11 of this section shall not apply to:

21 1. The admission of spectators to an athletic event, including, but not limited to,
22 football games, basketball games, or baseball games; or



FISCAL NOTE FOR NON-CAPITAL PROJECTS

Department:	Contact Person/Phone:	DOF Analyst/Phone:
City Council	Mel McDonald/3-0071	

Legislation Title:

AN ORDINANCE relating to the admission tax; providing for an exemption from the admission tax for the Children's Charity Bacon Bowl Football Game; and amending Sections 5.40.020 and 5.40.025 of the Seattle Municipal Code.

• **Summary of the Legislation:**

The Children's Charity Bacon Bowl Football Game is an annual fund raising event facilitated by Officers from the Seattle Police Department, Tacoma Police Department, Pierce County Sheriff's Office, King County Sheriff's Office, University of Washington Police, King County Corrections, Pierce County Corrections, Washington State Patrol and other law enforcement participants to support selected children's charities. This legislation exempts the event from admission taxes in an effort to reduce the charities' financial burden.

• **Background:** *(Include brief description of the purpose and context of legislation and include record of previous legislation and funding history, if applicable):*

The Children's Charity Bacon Bowl Football Game, held since 1979, is an important annual community event and one of the largest charity football games in the United States. Exemption from admission tax requirements will contribute to its continued growth and future success.

• *Please check one of the following:*

This legislation does not have any financial implications. *(Stop here and delete the remainder of this document prior to saving and printing.)*

This legislation has financial implications. *(Please complete all relevant sections that follow.)*

Appropriations: *This table should reflect appropriations that are a direct result of this legislation. In the event that the project/ programs associated with this ordinance have*



appropriations that were, or will be, received because of previous or future legislation or budget actions, please provide details in the Notes section below.

Fund Name and Number	Department	Budget Control Level*	2005 Appropriation	2006 Anticipated Appropriation
TOTAL				

*See budget book to obtain the appropriate Budget Control Level for your department.

Notes:

Anticipated Revenue/Reimbursement: Resulting From This Legislation: This table should reflect revenues/reimbursements that are a direct result of this legislation. In the event that the issues/projects associated with this ordinance/resolution have revenues or reimbursements that were, or will be, received because of previous or future legislation or budget actions, please provide details in the Notes section below the table.

Fund Name and Number	Department	Revenue Source	2005 Revenue	2006 Revenue
General Fund 00100	DEA	Admission Tax	(\$10,000)	
TOTAL				

Notes: The Bacon Bowl is held in various venues, sometimes outside the City of Seattle. For the years 1992 through 1999, which was the last year the City collected admission taxes from this event, the City collected approximately \$10,000 per event. In 2005, the event will be held in Seattle at the Seattle Center Memorial Stadium. This exemption will generate a loss of approximately \$10,000 in potential revenue in 2005.



Total Regular Positions Created Or Abrogated Through This Legislation, Including FTE

Impact: This table should only reflect the actual number of positions created by this legislation. In the event that positions have been, or will be, created as a result of previous or future legislation or budget actions, please provide details in the Notes section below the table.

Position Title and Department*	Fund Name	Fund Number	Part-Time/Full Time	2005 Positions	2005 FTE	2006 Positions**	2006 FTE**
TOTAL							

* List each position separately

** 2006 positions and FTE are total 2006 position changes resulting from this legislation, not incremental changes. Therefore, under 2006, please be sure to include any continuing positions from 2005

Notes: No positions are created or abrogated through this legislation.

- **Do positions sunset in the future?** (If yes, identify sunset date):

Spending/Cash Flow: This table should be completed only in those cases where part or all of the funds authorized by this legislation will be spent in a different year than when they were appropriated (e.g., as in the case of certain grants and capital projects). Details surrounding spending that will occur in future years should be provided in the Notes section below the table.

Fund Name and Number	Department	Budget Control Level*	2005 Expenditures	2006 Anticipated Expenditures
n/a				
TOTAL				

* See budget book to obtain the appropriate Budget Control Level for your department.

Notes:

- **What is the financial cost of not implementing the legislation?** (Estimate the costs to the City of not implementing the legislation, including estimated costs to maintain or expand an existing facility or the cost avoidance due to replacement of an existing facility, potential conflicts with regulatory requirements, or other potential costs if the legislation is not implemented.)



None.

- **What are the possible alternatives to the legislation that could achieve the same or similar objectives?** (Include any potential alternatives to the proposed legislation, such as reducing fee-supported activities, identifying outside funding sources for fee-supported activities, etc.)

None.

- **Is the legislation subject to public hearing requirements:** (If yes, what public hearings have been held to date, and/or what plans are in place to hold a public hearing(s) in the future.)

No.

- **Other Issues** (including long-term implications of the legislation): None.

Please list attachments to the fiscal note below:

STATE OF WASHINGTON – KING COUNTY

--SS.

189423
CITY OF SEATTLE, CLERKS OFFICE

No.

Affidavit of Publication

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 referred 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, a

CT:121900 ORDINANCE

was published on

08/25/05

The amount of the fee charged for the foregoing publication is the sum of \$ 238.50, which amount has been paid in full.



Affidavit of Publication

[Handwritten signature]

Subscribed and sworn to before me on

08/25/05

[Handwritten signature: Jennifer Berger]

Notary public for the State of Washington,
residing in Seattle

State of Washington, King County

City of Seattle

ORDINANCE 121900

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3. To any activity of any Parent-Teacher-Student Association (PTSA), Parent-Teacher Association (PTA), or similar organization, provided that the proceeds of the activity are used to benefit an elementary or secondary school; or

4. To the annual Bumbershoot Festival held on Labor Day and the preceding Thursday, Friday, Saturday and Sunday; or

5. To the Woodland Park Zoo; or

6. To the Folklife Festival held on Memorial Day and the preceding Thursday, Friday, Saturday and Sunday; or

7. To the Fremont Fair held annually by the Fremont Public Association; or

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9. To the Children's Charity Bacon Bowl Football Game held annually by the Bacon Bowl Association; or

(9)10. To actively participate in bowling or to rent bowling shoes or equipment; or

(10)11. To an event sponsored by a college or university or nonprofit organization, when all of the following three (3) criteria are met:

a. A college or university or nonprofit organization, as both are defined in Section 5.40.010 and registered under Section 5.40.080, that meets one (1) or more of the following criteria:

i. Publicly sponsors and through its members, representatives, or personnel promotes, publicizes and distributes most of the tickets for admission; or

ii. Publicly sponsors and presents the event at a facility it owns or leases as lessee for a term of not less than one (1) month; or

iii. Publicly sponsors and:

(a). Performs a major portion of the performance; or

(b). Supplies a major portion of the materials on exhibition; or

(c). When the event is part of a season or series of performances or exhibitions, performs the major portion of the performances or exhibitions in the season or series; and

b. The college, university or nonprofit organization receives the use and benefit of admission charges collected; and

c. In the case of a performance, the seating capacity of the location where the event occurs is three thousand one hundred (3,100) people or less, or, in the case of an exhibition, no more than three thousand one hundred (3,100) people are permitted on the premises at any one (1) time.

B. Except as provided in subsections A2, A8, and A(9)10 above, the exemption to the admission tax as provided in subsection A(10)11 of this section shall not apply to:

1. The admission of spectators to an athletic event, including, but not limited to, football games, basketball games, or baseball games; or

2. The admission for recreational activities, including, but not limited to, golf, skating, or swimming; or

3. An event in which a college, university or nonprofit organization lends its name to an endorsement for an ineligible person for the purpose of invoking the tax exemption.

Section 2. Subsection 5.40.020J of the Seattle Municipal Code is hereby amended as follows:

5.40.020 Tax levied.

J. It is unlawful for any person to request a donation or contribution that effectively represents an admission charge at any event unless the event is held by an exempt organization pursuant to SMC 5.40.025. Donations or contributions requested by such organizations that would otherwise be subject to the admission tax pursuant to SMC 5.40.025 A(10)11c (over 3100 seating capacity or attendance) or SMC 5.40.025 B (athletic or recreational activity) are not subject to the tax; provided, that people are admitted or allowed to remain in attendance without payment of such donation or contribution and the signage, invitation, advertisement, notice or

other literature related to the event contains a statement, conspicuously posted, that such donation or contribution is not required for the privilege of entering, attending, or remaining in attendance at the event.

Section 3. This ordinance shall take effect and be in force thirty (30) days from and after its approval by the Mayor, but if not approved and returned by the Mayor within ten (10) days after presentation, it shall take effect as provided by Municipal Code Section 1.04.020.

Passed by the City Council the 15th day of August, 2005, and signed by me in open

session in authentication of its passage this 15th day of August, 2005.

Jan Drago

President of the City Council

Approved by me this 22nd day of August, 2005.

Gregory J. Nickels, Mayor

Filed by me this 23rd day of August, 2005.

(Seal) Judith Pippin

City Clerk

Publication ordered by JUDITH PIPPIN, City Clerk.

Date of publication in the Seattle Daily Journal of Commerce, August 25, 2005.

8/25(189423)