

the auditor of any county in which the escheated real property is situated.

Passed the Senate March 9, 1957.

Passed the House March 12, 1957.

Approved by the Governor March 19, 1957.

CHAPTER 126.

[S. B. 327.]

ADMISSION TAXES.

AN ACT relating to elementary and secondary schools and their activities; relieving such schools and their activities from city and county admission taxes; and amending section 1, chapter 80, Laws of 1943, as amended by section 1, chapter 35, Laws of 1951 and RCW 35.21.280, and section 1, chapter 269, Laws of 1943, as amended by section 1, chapter 34, Laws of 1951 and RCW 36.38.010.

Be it enacted by the Legislature of the State of Washington:

SECTION 1. Section 1, chapter 80, Laws of 1943, as amended by section 1, chapter 35, Laws of 1951 and RCW 35.21.280, are each amended to read as follows:

RCW 35.21.280 amended.

Every city and town 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 any place: *Provided*, No city or town shall impose such tax on persons paying an admission to any activity of any elementary or secondary school. This includes 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 privileges or accommodations. The city or town may require anyone who receives payment for an admission charge to collect and remit the tax to the city or town.

Cities and towns. Tax on admissions.

Proviso.

The term "admission charge" includes:

Cities and towns. Tax on admissions. "Admission charge."

(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 in any place where 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.

RCW 36.38.010 amended.

SEC. 2. Section 1, chapter 269, Laws of 1943, as amended by section 1, chapter 34, Laws of 1951 and RCW 36.38.010 are each amended to read as follows:

Counties. Admission charge.

Any county may by ordinance enacted by its board of county commissioners, 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 shall collect and remit the tax to the county treasurer of the county: *Provided*, No county shall impose such tax on persons paying an admission to any activity of any elementary or secondary school.

Proviso.

"Admission charge."

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 shall be considered as the admission charge. It shall also include any automobile parking charge where the amount of such charge is determined according to the number of passengers in any automobile.

The tax herein authorized shall not be exclusive and shall 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: *Provided*, That whenever the same Proviso. or similar kind of tax is imposed by any such city or town, no such tax shall be levied within the corporate limits of such city or town by the board of county commissioners.

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