

CHAPTER 269.

[ S. H. B. 297. ]

POWERS AND DUTIES OF COUNTY OFFICERS.

AN ACT prescribing the powers and duties of counties and county officers; authorizing counties to enact ordinances providing for the levying, fixing, and collection of certain taxes, imposing fines and penalties, declaring certain acts to constitute a misdemeanor, and prescribing the duties, powers and liabilities of county officers and others; and declaring when said act shall take effect.

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

SECTION 1. Any county is hereby authorized and empowered, by ordinance enacted by its Board of County Commissioners as hereinafter provided, to levy and fix the amount of a tax to be paid for county purposes by the person 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; to require that one who receives any admission charge to any place shall collect and remit the tax to the County Treasurer of such county; and to make the tax effective any time after April 30, 1943. As used in this act, 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. The

Counties may fix tax by ordinance.

Admissions taxable.

Effective date.  
"Admission tax" defined.

"Admission charge" defined.

term "admission charge" as used herein 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 said 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 or similar kind of tax is imposed by any such city or town, no such tax shall be levied within the incorporated limits of such city or town by the said Board of County Commissioners.

Tax not exclusive.

No double taxation.

Form of ordinance.

Heading.

Majority to approve.

Effective in 30 days.

Publication.

Subject to amendment.

Contents of ordinance.

SEC. 2. The ordinance levying and fixing the tax provided for in section 1 shall be headed by a title expressing the subject thereof, and the style of such ordinance shall be: "Be it ordained by the Board of County Commissioners of ..... County, State of Washington." Said ordinance shall be enacted by a majority vote of the said Board at a regular meeting thereof, and only after the form of such ordinance as ultimately enacted shall have been on file with the Clerk of said Board and open to public inspection for not less than ten days. Said ordinance shall not become effective until thirty (30) days following its enactment, and within five (5) days following its enactment the same shall be printed and published in a newspaper of general circulation in said county. Said ordinance shall be signed by a majority of the County Commissioners, attested by the Clerk of said Board, and shall be duly entered and recorded in the book wherein orders of said Board are entered and recorded. Said ordinance may be at any time amended or repealed by an ordinance enacted, published, and recorded in the same manner.

SEC. 3. In addition to the provisions levying and fixing the amount of such tax, the ordinance authorized by section 1 hereof may contain any or all of the following provisions:

(a) A provision defining the words and terms used therein;

(b) A provision requiring the price (exclusive of the tax to be paid by the person paying for admission) at which every admission ticket or card is sold to 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 for which an admission charge is exacted, and making the violation of such provision a misdemeanor punishable by fine of not exceeding one hundred dollars (\$100);

(c) Provisions fixing reasonable exemptions from such tax;

(d) Provisions allowing as an offset against said tax, the amount of like taxes levied, fixed and collected within their jurisdiction by incorporated cities and towns in said county;

(e) A provision requiring persons receiving payments for admissions taxed under said ordinance to collect the amount of such tax from the persons making such payments;

(f) A provision to the effect that the tax imposed by said ordinance shall be deemed to be held in trust by the person required to collect the same until paid to the County Treasurer, and making it a misdemeanor for any person receiving payment of such tax and appropriating or converting the same to his own use or to any use other than the payment of the tax as provided in said ordinance to the extent that the amount of such tax is not available for payment on the due date for filing returns as provided in said ordinance;

(g) A provision that in case any person required by said ordinance to collect the tax imposed thereby fails to collect the same, or having collected the tax fails to pay the same to the County Treasurer in the manner prescribed by said ordinance, whether such failure be the result of such person's own acts

Contents of ordinance.

or the result of the acts or conditions beyond such person's control, such person shall nevertheless be personally liable to the county for the amount of such tax;

(h) Provisions fixing the time when the taxes imposed by said ordinance shall be due and payable to the County Treasurer; requiring persons receiving payments for admissions to make periodic returns to the County Treasurer on such forms and setting forth such information as the County Treasurer may specify; requiring said return to show the amount of tax upon admission for which such person is liable for specified preceding periods, and requiring such person to sign and transmit the same to the County Treasurer together with a remittance for said amount;

(i) A provision requiring taxpayers to file with the County Treasurer verified annual returns setting forth such additional information as he may deem necessary to determine tax liability correctly;

(j) A provision to the effect that whenever a certificate of registration (if required by said ordinance) is obtained for operating or conducting temporary places of amusement by persons who are not the owners, lessees or custodians of the building, lots or place where the amusement is to be conducted, or whenever the business is permitted to be conducted, or whenever the business is permitted to be conducted without the procurement of a certificate, the tax imposed by said ordinance shall be returned and paid as provided in said ordinance by said owner, lessee or custodian, unless paid by the person conducting the place of amusement;

(k) A provision requiring the applicant for a temporary certificate of registration (if required by said ordinance) to 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 requiring the County Treasurer to notify such owner, lessee or custodian of the

issuance of any such temporary certificate, and of the joint liability for such tax; Contents of ordinance.

(1) A provision empowering the County Treasurer to declare the tax upon temporary or itinerant places of amusement to be immediately due and payable and collect the same, when in his discretion he believes there is a possibility that the tax imposed under said ordinance will not be otherwise paid;

(m) Any or all of the applicable general administrative provisions contained in title XVIII, chapter 180, Laws of 1935, and the amendments thereto, except that unless otherwise indicated by the context of said title, in all provisions so incorporated in such ordinance (1) the term "County Treasurer" (of the county enacting said ordinance) shall be substituted for each reference made in said title to the "Commission," the "Tax Commission," "any member of the Commission," or "Secretary of the Tax Commission"; (2) the name of the county enacting such ordinance shall be substituted for each reference made in said title to the "state" or to the "State of Washington"; (3) the term "this ordinance" shall be substituted for each reference made in said title to "this act"; (4) the name of the county enacting said ordinance shall be substituted for each reference made in said title to "Thurston County"; and (5) the term "Board of County Commissioners" shall be substituted for each reference made in said title to the "budget division of the Department of Finance, Budget and Business of the State of Washington."

SEC. 4. This act is necessary for the immediate preservation of the public peace, health and safety, and the support of the state government and its existing public institutions and shall take effect immediately. Effective immediately.

Passed the House March 5, 1943.

Passed the Senate March 10, 1943.

Approved by the Governor March 22, 1943.