

CHAPTER 35

[S. B. 53.]

CITY AND TOWN ADMISSIONS TAXES.

AN ACT relating to admissions taxes in cities and towns; and amending section 35.21.280, R.C.W.

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

SECTION 1. Section 35.21.280, R.C.W., as derived from section 1, chapter 80, Laws of 1943, is amended to read as follows:

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. 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 any one who receives payment for an admission charge to collect and remit the tax to the city or town.

Levy amount.

Subject of tax.

The term "admission charge" includes:

"Admission charge," what included.

(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.

[Am. Rem. Supp. 1943, § 8370-44a]

Passed the Senate January 25, 1951.

Passed the House February 28, 1951.

Approved by the Governor March 5, 1951.

CHAPTER 36

[S. B. 60.]

ABOLISHING COMMERCIAL MOTOR VEHICLE SAFETY
DIVISION OF WASHINGTON STATE PATROL.

AN ACT abolishing the commercial motor vehicle safety division of the Washington state patrol; and repealing sections 46.48.310 to 46.48.340, inclusive, R.C.W.

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

Repeal.

SECTION 1. Sections 46.48.310 to 46.48.340, inclusive, R.C.W., as derived from chapter 76, Laws of 1945, are repealed.

[Rep. Rem. Supp. 1945, §§ 6397-50 to 6397-53 incl.]

Passed the Senate January 25, 1951.

Passed the House February 28, 1951.

Approved by the Governor March 5, 1951.