

CHAPTER 80.

[S. H. B. 137.]

ADMISSIONS TAX.

AN ACT relating to cities and towns and authorizing them to impose and levy a tax to be paid by persons who pay admissions, or in certain cases who are admitted free or at reduced rates to any place; repealing title VI, chapter 180, Laws of 1935, as amended, which imposes a state admission tax; and declaring that this act shall take effect immediately.

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

SECTION 1. Any city or town through its legislative authority is hereby authorized to levy and fix the amount of a tax to be paid 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 payments for any admission charge to any place shall collect and remit the tax to the city or town; and to make the tax effective any time after April 30, 1943. 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 purposes 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 term

Towns may levy tax on admissions.

"Admission charge" defined.

shall also include any automobile parking charge where the amount of such charge is determined according to the number of passengers in an automobile.

Repeals.

SEC. 2. That effective May 1, 1943, title VI, chapter 180, Laws of 1935, as amended, is hereby repealed: *Provided*, That such repeal shall not affect the liability or responsibility for payment to the State Tax Commission of any tax collected under said act, and such collections shall be paid to the State Tax Commission, collection payments due the State Tax Commission enforced, and failure to make such payments shall be subject to penalties, as provided in said law and as if the same had not been repealed.

Proviso.

Effective immediately.

SEC. 3. This act is necessary for the immediate preservation of the public peace, health and safety, the support of the State Government and its existing public institutions and shall take effect immediately.

Passed the House February 18, 1943.

Passed the Senate March 4, 1943.

Approved by the Governor March 10, 1943.