

services. The joint board shall consult with the corps of engineers, department of the army, and with the state director of highways and the state director of conservation and development in furtherance of federal and state of Washington interests in the purposes of this act.

Passed the Senate January 30, 1951.

Passed the House February 28, 1951.

Approved by the Governor March 5, 1951.

CHAPTER 34

[S. B. 52.]

COUNTY ADMISSIONS TAXES.

AN ACT relating to admissions taxes in counties; and amending section 36.38.010, R.C.W.

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

SECTION 1. Section 36.38.010, R.C.W., as derived from section 1, chapter 269, Laws of 1943, is amended to read as follows:

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.

Levy.

Amount.

Subject of tax.

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

"Admission charge," what included.

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.

Tax not
exclusive.

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 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.

[Am. Rem. Supp. 1943, § 11241-10]

Passed the Senate January 25, 1951.

Passed the House February 28, 1951.

Approved by the Governor March 5, 1951.