

CHAPTER 145.

[ Senate Bill No. 160. ]

AGRICULTURAL FAIRS—BUSINESS AND OCCUPATION  
TAX EXEMPTION.

AN ACT relating to taxation; providing for the exemption of admission charges by agricultural fairs from the business and occupation tax; and adding a new section to chapter 82.04 RCW.

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

New section.

SECTION 1. There is added to chapter 82.04 RCW a new section to read as follows:

B & O tax.  
Agricultural  
fairs as ex-  
empted from.

This chapter shall not apply to any business of any bona fide agricultural fair, if no part of the net earnings therefrom inures to the benefit of any stockholder or member of the association conducting the same: *Provided*, That any amount paid for admission to any exhibit, grandstand, entertainment, or other feature conducted within the fair grounds by others shall be taxable under the provisions of this chapter, except as otherwise provided by law.

Passed the Senate March 16, 1965.

Passed the House April 20, 1965.

Approved by the Governor April 28, 1965.