

ORDINANCE NO. 2249

ORDINANCE REPEALING SELAH MUNICIPAL CODE CHAPTER 4.30

WHEREAS, City staff has recommended that Chapter 4.30, labeled "Admission Tax", of the Selah Municipal Code (SMC) should be fully repealed; and

WHEREAS, the City Council finds that good cause exists;

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF SELAH, WASHINGTON, does hereby ordain as follows:

Section 1. Repeal of SMC Chapter 4.30. That SMC Chapter 4.30, which presently reads as follows:

Chapter 4.30 ADMISSIONS TAX

Sections:

- 4.30.010 Definitions.
- 4.30.020 Tax levied on admissions.
- 4.30.025 Determination of amount and penalties.
- 4.30.030 Collection – Remission to clerk-treasurer.
- 4.30.040 Application and reporting.
- 4.30.050 Violations.
- 4.30.060 Exemption.
  
- 4.30.010 Definitions.

For the purposes of this chapter, words and phrases shall have the following meanings:

(1) "Admission charge" includes:

- (a) A charge made for season tickets or subscriptions;
- (b) A cover charge, or a charge made for use of seats and tables reserved or otherwise, and other similar accommodations;
- (c) A charge made for food and refreshment in any place where free entertainment, recreation or amusement is provided;
- (d) 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;

(e) Automobile parking charges if the amount of the charge is determined according to the number of passengers in the automobile.

(2) "Place" includes but is not limited to dance halls, public pools, auditoriums, fairs, circuses, athletic facilities, movie theaters, and meeting halls. "Place" shall not include any activity of any elementary or secondary school or any public facility of a public facility district under Chapter 35.57 or 36.100 RCW for which a tax is imposed under RCW 35.57.100 or 36.100.210, except for purposes of this definition, admission tax will also be imposed, pursuant to RCW 35.21.280, on public facilities located within the city so long as the city uses the tax revenue for the construction, operation, maintenance, repair, replacement or enhancement of that particular public facility or to develop, support, operate, or enhance programs offered in that particular public facility.

4.30.020 Tax levied on admissions.

There is hereby levied and shall be collected a tax of five percent (one cent on twenty cents or fraction thereof), of the amount paid for admission, by all persons who pay an admission charge to enter any place. (Ord. 1598, § 1, 2003.)

4.30.025 Determination of amount and penalties.

(a) The tax here imposed shall be in the amount of five percent on each admission or entertainment charge.

(b) Cabarets and Similar Places. The admission charge to any cabaret, private club conducting cabaret activities, or any similar place of entertainment is deemed to be the total amount charged as an admission charge, a cover charge, and/or a charge made for the use of seats and tables reserved or otherwise, and other similar accommodations. A minimum drink or participation cost in lieu of a cover charge is deemed a taxable event.

(c) Signs Posted. Whenever a charge is made for admission to any place, a sign shall be posted in a conspicuous place on the entrance or ticket office stating that a five percent city admission tax is included in the admission charge.

4.30.030 Collection – Remission to clerk-treasurer.

(a) The tax imposed hereunder shall be collected from the person paying the admission charge at the time the admission charge is paid and such taxes shall be remitted by the person collecting the tax to the clerk-treasurer in monthly remittances on or before the last day of the month succeeding the end of the monthly period in which the tax is collected or received and accompanied by such reports as the clerk-treasurer shall require.

(b) Any person receiving any payment for admissions shall make out a return upon such forms and setting forth such information as the clerk-treasurer may require, showing the amount of the tax upon admissions for which he is liable for the preceding monthly period, and shall sign and transmit the same to the clerk-treasurer with a remittance for the amount; provided, that the clerk-treasurer may at his discretion require verified annual returns from any person receiving admission payments setting forth such additional information as he may deem necessary to determine correctly the amount of tax collected and payable.

(c) If the return provided for herein is not made and transmitted and the tax is not collected and remitted to the city by the last day of the month succeeding the end of the month in which the tax was collected, the clerk-treasurer shall add a penalty of ten percent of the tax per month or fraction thereof for each month overdue, which shall be added to the amount of the tax due, and remitted in the same manner.

(d) Whenever any theater, circus, show, exhibition, entertainment or amusement makes an admission charge which is subject to the tax herein levied, and the same is of a temporary or transitory nature or there exists a reasonable question of financial responsibility, of which the clerk-treasurer shall be the judge, the clerk-treasurer may require the report and remittance of the admission tax immediately upon the collection of the same, at the conclusion of the performance or exhibition, or at the conclusion of the series of performances or exhibitions.

(e) Every person liable for the collection and payment of the tax imposed by this ordinance shall keep and preserve for a period of five years all unused tickets, ticket manifests, books and all other records from which can be determined the amount of admission tax which he was liable to remit under the provisions of this ordinance, and all such tickets, books and records shall be open for examination and audit at all reasonable times by the clerk-treasurer or his duly authorized agent.

#### 4.30.040 Application and reporting.

(a) Any person conducting or operating any place for entrance to which an admission charge is made shall procure from the city an annual certificate of registration, the fee for which shall be one dollar, and shall be posted in a conspicuous place where tickets of admission are sold or the activity occurs. Annual renewals will be provided without a fee.

(b) The applicant for a certificate of registration shall furnish the clerk-treasurer with the application, with the name and address of the owner, lessee or the custodian of the premises upon which the amusement is to be conducted, and such owner, lessee or custodian shall be notified of the issuance of such certificate and of his joint liability for collection and remittance of such tax.

(c) The clerk-treasurer shall have the power to adopt rules and regulations not inconsistent with the terms of this ordinance for carrying out and enforcing the

payment, collection and remittance of the tax herein levied, and a copy of the rules and regulations shall be on file and available for public examination in the clerk-treasurer's office.

4.30.050 Violations.

(a) Violation a Misdemeanor. Each violation of or failure to comply with the provisions of this chapter constitutes a separate offense and is a misdemeanor.

(b) Collection of Tax by Civil Action. Any fee or tax due and unpaid and delinquent under this ordinance and all penalties thereon, may be collected by civil action, which remedies shall be in addition to any and all other existing remedies.

(c) Violators Designated. Any person who directly or indirectly performs or omits to perform any act in violation of this ordinance, or aids or abets the same, whether present or absent, and every person who directly or indirectly counsels, encourages, hires, commands, induces or otherwise procures another to commit such violation is and shall be a principal under the terms of this ordinance and may be proceeded against as such.

4.30.060 Exemption.

(a) Notwithstanding any provisions of this chapter to the contrary, any admission charge associated with the civic center shall not be subject to the provisions of this chapter and shall not be taxed pursuant to the provisions of this chapter.

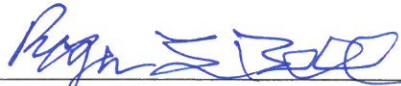
; shall be and hereby is fully repealed.

Section 2. Severability. Should any section, paragraph, sentence, clause or phrase of this Ordinance, or its application to any person or circumstance, be declared unconstitutional or otherwise invalid for any reason, or should any portion of this Ordinance be preempted by state or federal law or regulation, such decision or preemption shall not affect the validity of the remaining portions of this Ordinance or its application to other persons or circumstances.

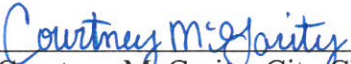
Section 3. Corrections. The City Attorney and the codifiers of the SMC are authorized to make any necessary or desirable clerical or formatting changes – including but not limited to correcting scrivener errors; changing formatting; eliminating bold, italic and underscore emphasis; changing numbering; and correcting references – when publishing or republishing the official text of any section(s), Chapter(s), title(s) or other portion(s) of the SMC due to any amendment, addition, alteration, change, impact or enactment effectuated by this Ordinance.

Section 4. Publishing & Effective Date. Consistent with RCW 35A.12.130 (3<sup>rd</sup> ¶) and .160 (1<sup>st</sup> and 2<sup>nd</sup> ¶¶), this Ordinance or a summary of it shall be published at least once in the City's official newspaper prior to the Ordinance taking effect.


PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF SELAH,  
WASHINGTON this 11<sup>th</sup> day of March, 2025.

  
\_\_\_\_\_  
Roger Bell, Mayor

ATTEST:

  
\_\_\_\_\_  
Courtney McGarity, City Clerk

APPROVED AS TO FORM:

  
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Rob Case, City Attorney