

ORDINANCE NO. 1074

CITY OF LACEY

AN ORDINANCE LEVYING AN EXCISE TAX ON PERSONS WHO PAY AN ADMISSION CHARGE WITHIN THE CITY FOR PURPOSES OF PROVIDING REVENUE, IMPOSING PENALTIES FOR FAILURE TO COMPLY WITH THE TERMS OF SAID ORDINANCE, MAKING CERTAIN EXCEPTIONS, AND ADDING A NEW CHAPTER TO THE LACEY MUNICIPAL CODE.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LACEY, WASHINGTON, as follows:

*Conductor
City Clerk*

Section 1. There is hereby added to the Lacey Municipal Code a new chapter, 3.0⁹, to read as follows:

Chapter 3.0⁹

ADMISSIONS TAX

3.0⁹.010. There is hereby levied an excise tax upon those paying admission charges within the city of Lacey, as defined herein, equal to 5 percent of the amount of said admission charges.

3.0⁹.020. The term "admission charge" or "admission charges" shall, subject to the exclusions stated in this section, include the following:

A. A charge made for admission to events providing entertainment, recreation, or amusement, including charges made for season tickets or subscriptions;

B. A cover charge, or a charge made for the use of seats and tables reserved or otherwise, and other similar accommodations.

Neither the terms "admission charge" or "admission charges" nor any other provisions of this chapter shall apply to persons attending or paying admission to any activity of an elementary or secondary school, to activities which are intended to be primarily for the entertainment, recreation, or amusement of the students of an institution of higher education that is located in the City of Lacey, nor to events where the net profits derived therefrom are devoted totally to charitable, educational, or public service purposes.

3.0⁹~~0~~.030. The person, firm, or corporation collecting said admission charges shall be responsible for the payment of the admission tax imposed herein to the city. Said person, firm or corporation may, at its election, add such tax to the admission charge otherwise levied, and after collection of the same, remit to the city as provided herein or, may absorb said tax in whole or in part. The election by said person, firm, or corporation shall not in any manner relieve its responsibility for payment of said tax to the city. Said tax shall be paid to the city in quarterly installments on or before the 30th day of the month next succeeding the end of the quarterly period in which the tax was collected or accrued. Said quarterly periods shall be January through March, April through June, July through September, and October through December, with the payment of said tax to the city being due on January 30, April 30, July 30, and October 30, respectively. The payment of said tax shall be accompanied by the a quarterly report in the form specified by

the city.

3.0⁹~~4~~.040. If payment of any tax due in not received by the city on or before the day it becomes due, there shall be added a delinquency penalty as follows:

A. 1 to 40 days delinquency, 10 percent with a minimum penalty of \$5.00;

B. 41 to 70 days delinquency, 15 percent with minimum penalty of \$10.00;

C. 71 of more day days delinquency, 20 percent with a minimum penalty of \$15.00.

3.0⁹~~4~~.050. Any person, firm, or corporation required by this chapter to report and pay said tax to the city who shall fail or refuse to make the tax return or shall refuse to pay the tax when due, or who shall make any false statement or representation in or in connection with such tax return, or shall otherwise violate or refuse to comply with this chapter, shall be guilty of a misdemeanor.

3.0⁹~~4~~.060. The city manager is authorized to adopt and enforce such rules and regulations for the proper administration of this chapter as shall be necessary, and it shall be a violation of this chapter to violate or fail to comply with any such rule or regulation lawfully promulgated hereunder.

Section 2. This ordinance and the tax imposed herein shall be effective commencing January 1, 1998 and the first payments and returns shall be made on or before April 30, 1998.

Section 3. The Summary attached hereto is approved for publication.

PASSED BY THE CITY COUNCIL OF THE CITY OF LACEY, WASHINGTON, this 4TH day of December, 1997.

CITY COUNCIL

By Nancy Peterson
Mayor

Attest:

Charlotte M Taylor
City Clerk

Approved as to form:

[Signature]
City Attorney

Published: December 8, 1997
Monday

SUMMARY FOR PUBLICATION

ORDINANCE 1074

CITY OF LACEY

The City Council of the City of Lacey, Washington, passed on December 4, 1997, Ordinance No. 1074 entitled "AN ORDINANCE LEVYING AN EXCISE TAX ON PERSONS WHO PAY AN ADMISSION CHARGE WITHIN THE CITY FOR PURPOSES OF PROVIDING REVENUE, IMPOSING PENALTIES FOR FAILURE TO COMPLY WITH THE TERMS OF SAID ORDINANCE, MAKING CERTAIN EXCEPTIONS, AND ADDING A NEW CHAPTER TO THE LACEY MUNICIPAL CODE."

The main points of the ordinance are described as follows:

1. The ordinance levies a 5% admission tax on admission charges to events providing entertainment, recreation or amusement and on cover charges or charges made for the use of seats and tables.

2. Admission charges paid by persons attending activities of elementary or secondary schools, activities primarily for the entertainment, recreation or amusement of students of an institution of higher education located within the city and to events where the net profits derived therefrom are devoted totally to charitable, educational or public service purposes are exempt.

3. The person, firm or corporation collecting the admission charge is responsible for remitting the same to the city and penalties are imposed for failure to comply with the terms of the ordinance.

A copy of the full text of this Ordinance will be mailed without charge to any person requesting the same from the City of Lacey.

Published: December 8, 1997.

Monday