

ORDINANCE NO. 2011- _____

Be it ordained by the County Commissioners of Clark County, State of Washington, there is hereby enacted an ordinance related to the imposition of an admissions tax pursuant to Chapter 36.38, RCW, at the rate of 5% upon Admission Charges, as defined herein throughout Clark County, including within cities located within the County.

1 WHEREAS, RCW 36.38.010 authorizes counties to impose admissions taxes upon
2 Admission Charges, as defined in subsection (2) of that statute; and

3 WHEREAS, there are potentially hundreds of venues and events that would be subject to
4 the tax with many of them that would generate little tax revenue; and

5 WHEREAS, the most efficient manner of collecting revenue from an admissions tax is to
6 impose it upon a limited number of types of venues and events that will account for the collection of
7 over 85% of the potential tax revenue that could be collected if the tax were imposed upon every
8 event and venue within the county; and

9 WHEREAS, it has been estimated that by imposing an admissions tax upon movie theaters,
10 amphitheatres, the county fair, golf courses, and professional baseball, the county can collect over
11 85% of the potential revenue available, compared to imposing the tax on all venues imposing
12 Admission Charges; and

13 WHEREAS, in order to facilitate administration, enhanced predictability and avoid
14 unnecessary and unintended hardship, it is reasonable to limit the application of a county admissions
15 tax to movie theaters, amphitheatres, the county fair, golf courses, and professional baseball events;
16 and

17 WHEREAS, Clark County and the public have an interest in the preservation, restoration,
18 protection and continued use of resources and structures having historic or cultural significance to
19 Clark County; and

20 WHEREAS, exempting places listed on the Clark County Cultural Resources Inventory
21 from the tax imposed by this ordinance will further the public's interest in the preservation,
22 restoration, protection and continued use of resources and structures having historic or cultural
23 significance; and

24 WHEREAS, pursuant to RCW 36.38.030 notice of the public hearing for the adoption of
25 this ordinance was properly given and the ordinance has been on file with the clerk of the board for
26 a minimum of ten days prior to the hearing; and

27 WHEREAS, it is in the best interests of the county to impose an admissions tax as provided
28 herein; now, therefore,

29 BE IT ORDAINED BY CLARK COUNTY, STATE OF WASHINGTON, as follows:

30 **Section 1. New Chapter Adopted – Requires Codification.** A new chapter of the Clark County
31 Code, Chapter 3.40 ADMISSIONS TAX, shall be and is hereby adopted and codified.

32 § 3.40.010 Definitions.

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

35 A. "Admission Charge" means a charge for entry to any movie theater, amphitheater with a
36 capacity over 5000, county fair, or professional baseball event. It also means a charge for the
37 privilege of playing golf on a golf course, whether charged as a prorated portion of a
38 membership fee or as a one-time use fee.

39 B. "Treasurer" means the Treasurer for Clark County, Washington.

40 C. "Place" means any movie theater, amphitheater with a capacity over 5000, location
41 holding a county fair, golf course, or facility at which professional baseball events occur;
42 provided that Place shall not include any structure that is listed on the Clark County Cultural
43 Resources Inventory.

44 D. "Person" means any individual, receiver, assignee, firm, partnership, joint venture,
45 corporation, company, joint stock association, society, or any group of individuals acting as a
46 unit, whether mutual, cooperative or fraternal. Any nonprofit or not-for-profit corporation or
47 other organization fitting the term "not for profit" as defined under the statutes of the state of
48 Washington is exempt from this definition, except county fairs which are expressly included.
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51 § 3.40.020 Tax levied - Amount.
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53 There is levied and imposed upon every person who pays an Admission Charge to any Place a
54 tax of one cent for each twenty cents, or fraction thereof, which is actually paid for the
55 Admission Charge.
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58 § 3.40.030 Collection of tax - Duties of collector - Returns required.
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60 Any Person receiving any payment for admission on which a tax is levied under this chapter
61 shall collect the amount of the tax imposed from the person making the admission payment. The
62 tax required to be collected under this chapter shall be deemed to be held in trust by the Person
63 required to collect the same until paid to the Treasurer as herein provided. Any Person, and the
64 employer of any Person, required to collect the tax imposed under this chapter who fails to
65 collect the same, or having collected the same, fails to remit the same to the Treasurer in the
66 manner prescribed by this chapter, whether such failure be the result of his own act or the result
67 of acts or conditions beyond his control, shall nevertheless be personally liable to the County for
68 the amount of such tax, and shall, unless the remittance be made as herein required, be guilty of a
69 violation of this chapter. The tax imposed hereunder shall be collected at the time the Admission
70 Charge is paid by the person seeking admission to any Place and shall be reported and remitted
71 by the Person receiving the tax to the Treasurer in bimonthly installments and remittances
72 therefore on or before the fifteenth day of the month next succeeding the end of the bimonthly
73 period in which the tax is collected or approved. The Person receiving any payment for
74 admissions shall make out a return upon such forms and setting forth such information as the
75 Treasurer may require, showing the amount of the tax upon admissions for which he is liable for
76 the preceding bimonthly period, and shall sign and transmit the same to the Treasurer with a
77 remittance for said amount; provided, that the Treasurer may in his discretion require verified
78 annual returns from any Person receiving admission payments setting forth such additional
79 information as he may deem necessary to determine correctly the amount of tax collected and
80 payable. Whenever any Person holds an event and makes an Admission Charge which is subject
81 to the tax herein levied, and the same is of a temporary or transitory nature, of which the
82 Treasurer shall be the judge, the Treasurer may require the report and remittance of the
83 admission tax immediately upon the collection of the same, at the conclusion of the performance
84 or exhibition, or at the conclusion of the series of performances or exhibitions or at such other
85 times as the Treasurer shall determine; and failure to comply with any requirement of the
86 Treasurer as to report and remittance of the tax as required shall be a violation of this chapter.
87 The books, records and accounts of any Person collecting a tax herein levied shall, as to

88 Admission Charges and tax collections, be at all reasonable times subject to examination and
89 audit by the Treasurer.

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92 § 3.40.040 Registration with Treasurer.

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94 Any Person required to pay an Admission Charge as defined in CCC 3.40.010 shall register
95 with the county Treasurer.

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98 § 3.40.050 Special Fund.

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100 All taxes collected pursuant to this chapter shall be deposited in Special Revenue Fund #1036,
101 the Admission Tax Special Revenue Fund.

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104 § 3.40.060 Enforcement.

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106 The Treasurer shall have power to adopt rules and regulations not inconsistent with the terms
107 of this chapter for carrying out and enforcing the payment, collection and remittance of the tax
108 herein levied; and a copy of said rules and regulations shall be on file and available for public
109 examination in the Treasurer's office. Failure or refusal to comply with any such rules and
110 regulations shall be deemed a violation of this chapter.

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113 § 3.40.070 Penalty for violations.

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115 Any tax that is not paid to the Treasurer on or before the fifteenth day of the month next
116 succeeding the end of the bimonthly period in which it is collected shall be considered
117 delinquent. Delinquent taxes shall accrue interest at the rate of 1% per month until paid in full.
118 In addition, delinquent taxes that are not paid within 30 days of having become delinquent shall
119 be subject to a penalty in the amount of 11% of the amount delinquent taxes.

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121 § 3.40.080 Effective Date.

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123 This ordinance shall not become effective (1) prior to January 1, 2012; (2) prior to the County
124 having entered into contracts for the development and operation of a multi-purpose stadium that will
125 accommodate public and college events and professional baseball events; and (3) prior to the
126 County having entered into an interlocal agreement with the City of Vancouver concerning the
127 admission tax.

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129 **Section 2. Publication of Ordinance.** Prior to codification, the clerk to the board shall arrange for
130 the publication of this ordinance in a newspaper of general circulation within the county, such
131 publication to occur within five days of the passage of the ordinance.

132 **Section 3. Expiration of Tax.**

133 This Chapter and the obligation to collect and pay a tax on admission, as described above, shall
134 expire twenty-five years following its effective date, or earlier, if other funding designated toward
135 replacing the admissions tax portion of the stadium obligation, becomes available.

136 ADOPTED this _____ day of November, 2011.

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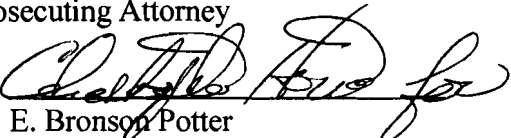
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Attest:

BOARD OF COUNTY COMMISSIONERS
FOR CLARK COUNTY, WASHINGTON

Clerk to the Board

Approved as to Form Only
ANTHONY F. GOLIK
Prosecuting Attorney

By 
E. Bronson Potter
Chief Civil Deputy

By _____
Tom Mielke, Chair

By _____
Marc Boldt, Commissioner

By _____
Steve Stuart, Commissioner