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SENATE BILL 5000

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State of Washington

64th Legislature

2015 Regular Session

By Senators Parlette, Warnick, King, and Honeyford

1 AN ACT Relating to allowing rural counties providing emergency  
2 medical services to locations with a rural amphitheater to impose an  
3 additional admissions surcharge; amending RCW 36.38.010 and  
4 36.38.020; adding a new section to chapter 43.10 RCW; and creating a  
5 new section.

6 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

7 NEW SECTION. **Sec. 1.** The legislature finds that the capacity of  
8 small, rural hospitals and first responders can be overwhelmed by the  
9 influx of large numbers of people attending concerts and festivals in  
10 rural amphitheaters. The legislature intends that those who attend  
11 these events, most of whom are not from the local community, should  
12 share the burden of the local taxpayers to fund spikes in emergency  
13 service calls and medical costs that occur during these concerts and  
14 festivals. Therefore, the legislature intends to authorize counties  
15 to levy and apply an emergency medical services surcharge to the  
16 price of admission at such events so that the local medical service  
17 providers have the resources to accommodate the additional emergency  
18 medical services necessary for these events. The legislature finds  
19 that enacting this authority will benefit attendees by making sure  
20 their needs for emergency and medical care can be met, while also  
21 protecting local taxpayers from disproportionate burdens.

1       **Sec. 2.** RCW 36.38.010 and 2012 c 260 s 1 are each amended to  
2 read as follows:

3       (1) Any county may by ordinance enacted by its county legislative  
4 authority, levy and fix a tax of not more than one cent on twenty  
5 cents or fraction thereof to be paid for county purposes by persons  
6 who pay an admission charge to any place, including a tax on persons  
7 who are admitted free of charge or at reduced rates to any place for  
8 which other persons pay a charge or a regular higher charge for the  
9 same or similar privileges or accommodations; and require that one  
10 who receives any admission charge to any place must collect and remit  
11 the tax to the county treasurer of the county. However, no county may  
12 impose such tax on persons paying an admission to any activity of any  
13 elementary or secondary school or any public facility of a public  
14 facility district under chapter 35.57 or 36.100 RCW for which a tax  
15 is imposed under RCW 35.57.100 or 36.100.210.

16       (2) As used in this chapter, the term "admission charge" includes  
17 a charge made for season tickets or subscriptions, a cover charge, or  
18 a charge made for use of seats and tables, reserved or otherwise, and  
19 other similar accommodations; a charge made for food and refreshments  
20 in any place where any free entertainment, recreation, or amusement  
21 is provided; a charge made for rental or use of equipment or  
22 facilities for purpose of recreation or amusement, and where the  
23 rental of the equipment or facilities is necessary to the enjoyment  
24 of a privilege for which a general admission is charged, the combined  
25 charges must be considered as the admission charge. Admission charge  
26 also includes any automobile parking charge where the amount of such  
27 charge is determined according to the number of passengers in any  
28 automobile.

29       (3) Subject to subsections (4) and (5) of this section, the tax  
30 authorized in this section is not exclusive and does not prevent any  
31 city or town within the taxing county, when authorized by law, from  
32 imposing within its corporate limits a tax of the same or similar  
33 kind. However, whenever the same or similar kind of tax is imposed by  
34 any such city or town, no such tax may be levied within the corporate  
35 limits of such city or town by the county.

36       (4) Notwithstanding subsection (3) of this section, the  
37 legislative authority of a county with a population of one million or  
38 more may exclusively levy taxes on events in baseball stadiums  
39 constructed on or after January 1, 1995, that are owned by a public

1 facilities district under chapter 36.100 RCW and that have seating  
2 capacities over forty thousand at the rates of:

3 (a) Not more than one cent on twenty cents or fraction thereof,  
4 to be used for the purpose of paying the principal and interest  
5 payments on bonds issued by a county to construct a baseball stadium  
6 as defined in RCW 82.14.0485. If the revenue from the tax exceeds the  
7 amount needed for that purpose, the excess must be placed in a  
8 contingency fund which must be used exclusively by the public  
9 facilities district to fund repair, reequipping, and capital  
10 improvement of the baseball stadium; and

11 (b) Not more than one cent on twenty cents or fraction thereof,  
12 to be used for the purpose of paying the principal and interest  
13 payments on bonds issued by a county to construct a baseball stadium  
14 as defined in RCW 82.14.0485. The tax imposed under this subsection  
15 (4)(b) expires when the bonds issued for the construction of the  
16 baseball stadium are retired, but not later than twenty years after  
17 the tax is first collected.

18 (5)(a) Notwithstanding subsection (3) of this section, the  
19 legislative authority of a county that has created a public stadium  
20 authority to develop a stadium and exhibition center under RCW  
21 36.102.050 may levy and fix a tax on charges for admission to events  
22 in a stadium and exhibition center, as defined in RCW 36.102.010,  
23 constructed in the county on or after January 1, 1998, that is owned  
24 by a public stadium authority under chapter 36.102 RCW.

25 (b) Except as provided otherwise in (c) of this subsection (5),  
26 the tax is exclusive and precludes the city or town within which the  
27 stadium and exhibition center is located from imposing a tax of the  
28 same or similar kind on charges for admission to events in the  
29 stadium and exhibition center, and precludes the imposition of a  
30 general county admissions tax on charges for admission to events in  
31 the stadium and exhibition center.

32 (c) A city within which the stadium and exhibition center is  
33 located has the exclusive right to impose an admissions tax under the  
34 authority of RCW 35.21.280 and the county is precluded from imposing  
35 an admissions tax, for a sporting event conducted during calendar  
36 year 2012 by a state college or university, if such sporting event  
37 occurs:

38 (i) Due to the temporary closure of any similar facility owned by  
39 that college or university; and

1 (ii) At a facility owned by a public stadium authority located  
2 within a city with a population that exceeds five hundred thousand  
3 people.

4 (d) For the purposes of this subsection (5), "charges for  
5 admission to events" means only the actual admission charge,  
6 exclusive of taxes and service charges and the value of any other  
7 benefit conferred by the admission.

8 (e) The tax authorized under this subsection (5) is at the rate  
9 of not more than one cent on ten cents or fraction thereof.

10 (f) Revenues collected under this subsection (5) must be  
11 deposited in the stadium and exhibition center account under RCW  
12 43.99N.060 until the bonds issued under RCW 43.99N.020 for the  
13 construction of the stadium and exhibition center are retired. After  
14 the bonds issued for the construction of the stadium and exhibition  
15 center are retired, the tax authorized under this section is used  
16 exclusively to fund repair, reequipping, and capital improvement of  
17 the stadium and exhibition center.

18 (g) The tax under this subsection (5) may be levied upon the  
19 first use of any part of the stadium and exhibition center but may  
20 not be collected at any facility already in operation as of July 17,  
21 1997.

22 (6)(a) The legislative authority of a county with a rural  
23 amphitheater may, by ordinance, levy and fix an emergency medical  
24 services surcharge of up to one dollar per person, including a  
25 surcharge on persons who are admitted free of charge or at reduced  
26 rates; and require that one who receives any such surcharge must  
27 collect and remit the surcharge to the county treasurer of the  
28 county. The surcharge under this subsection (6) is in addition to any  
29 tax imposed under this section.

30 (b) The county legislative authority may authorize a person  
31 collecting the emergency medical services surcharge to retain an  
32 amount not to exceed five cents per dollar of surcharge as  
33 reimbursement for costs associated with collecting the surcharge.

34 (c) The county must deposit the surcharge collected under this  
35 subsection (6) into a separate account. The county must distribute  
36 sixty-five percent of the proceeds of the surcharge to a hospital  
37 district providing service to the rural amphitheater and the  
38 remainder must be distributed to a fire protection district providing  
39 service to the rural amphitheater. The county legislative authority  
40 may enact an ordinance changing the distribution percentages under

1 this subsection (6)(c). The county must make distributions under this  
2 subsection (6)(c) at least once a year.

3 (d) For the purposes of this subsection (6), "rural amphitheater"  
4 means an outdoor amphitheater with capacity to accommodate greater  
5 than ten thousand people at one time in a county with fewer than one  
6 hundred fifteen thousand people as determined by the office of  
7 financial management on April 1st of each year.

8 **Sec. 3.** RCW 36.38.020 and 2009 c 549 s 4080 are each amended to  
9 read as follows:

10 (1) In addition to the provisions levying and fixing the amount  
11 of tax, the ordinance may contain any or all of the following  
12 provisions:

13 ~~((+1))~~ (a) A provision defining the words and terms used  
14 therein;

15 ~~((+2))~~ (b) A provision requiring the price (exclusive of the tax  
16 to be paid by the person paying for admission) at which every  
17 admission ticket or card is sold to be conspicuously and indelibly  
18 printed or written on the face or back of that part of the ticket  
19 ~~((which))~~ that is to be taken up by the management of the place for  
20 which an admission charge is exacted, and making the violation of  
21 such provision a misdemeanor punishable by fine of not exceeding one  
22 hundred dollars;

23 ~~((+3))~~ (c) Provisions fixing reasonable exemptions from such  
24 tax;

25 ~~((+4))~~ (d) Provisions allowing as an offset against the tax, the  
26 amount of like taxes levied, fixed, and collected within their  
27 jurisdiction by incorporated cities and towns in the county;

28 ~~((+5))~~ (e) A provision requiring persons receiving payments for  
29 admissions taxed under ~~((said))~~ the ordinance to collect the amount  
30 of the tax from the persons making such payments;

31 ~~((+6))~~ (f) A provision to the effect that the tax imposed by  
32 ~~((said))~~ the ordinance ~~((shall be))~~ is deemed to be held in trust by  
33 the person required to collect the same until paid to the county  
34 treasurer, and making it a misdemeanor for any person receiving  
35 payment of the tax and appropriating or converting the same to his or  
36 her own use or to any use other than the payment of the tax as  
37 provided in ~~((said))~~ the ordinance to the extent that the amount of  
38 such tax is not available for payment on the due date for filing  
39 returns as provided in said ordinance;

1       (~~(7)~~) (g) A provision that in case any person required by the  
2 ordinance to collect the tax imposed thereby fails to collect the  
3 same, or having collected the tax fails to pay the same to the county  
4 treasurer in the manner prescribed by the ordinance, whether (~~such~~)  
5 the failure is the result of (~~such~~) the person's own acts or the  
6 result of acts or conditions beyond such person's control, such  
7 person (~~shall~~) must nevertheless be personally liable to the county  
8 for the amount of the tax;

9       (~~(8)~~) (h) Provisions fixing the time when the taxes imposed by  
10 the ordinance (~~shall be~~) are due and payable to the county  
11 treasurer; requiring persons receiving payments for admissions to  
12 make periodic returns to the county treasurer on such forms and  
13 setting forth such information as the county treasurer may specify;  
14 requiring (~~such~~) the return to show the amount of tax upon  
15 admissions for which (~~such~~) the person is liable for specified  
16 preceding periods, and requiring (~~such~~) the person to sign and  
17 transmit the same to the county treasurer together with a remittance  
18 for the amount;

19       (~~(9)~~) (i) A provision requiring taxpayers to file with the  
20 county treasurer verified annual returns setting forth such  
21 additional information as he or she may deem necessary to determine  
22 tax liability correctly;

23       (~~(10)~~) (j) A provision to the effect that whenever a  
24 certificate of registration, if required by the ordinance, is  
25 obtained for operating or conducting temporary places of amusement by  
26 persons who are not the owners, lessees, or custodians of the  
27 building, lot or place where the amusement is to be conducted, or  
28 whenever the business is permitted to be conducted without the  
29 procurement of a certificate, the tax imposed (~~shall~~) must be  
30 returned and paid as provided in the ordinance by (~~such~~) the owner,  
31 lessee, or custodian, unless paid by the person conducting the place  
32 of amusement;

33       (~~(11)~~) (k) A provision requiring the applicant for a temporary  
34 certificate of registration, if required by the ordinance, to furnish  
35 with the application therefor, the name and address of the owner,  
36 lessee, or custodian of the premises upon which the amusement is to  
37 be conducted, and requiring the county treasurer to notify (~~such~~)  
38 the owner, lessee, or custodian of the issuance of any such temporary  
39 certificate, and of the joint liability for such tax;

1       ~~((12))~~ (1) A provision empowering the county treasurer to  
2 declare the tax upon temporary or itinerant places of amusement to be  
3 immediately due and payable and to collect the same, when he or she  
4 believes there is a possibility that the tax imposed under the  
5 ordinance will not be otherwise paid;

6       ~~((13))~~ (m) Any or all of the applicable general administrative  
7 provisions contained in RCW 82.32.010 through 82.32.340 and  
8 82.32.380, and the amendments thereto, except that unless otherwise  
9 indicated by the context of ~~((said))~~ such sections, in all provisions  
10 so incorporated in ~~((such))~~ the ordinance ~~((a))~~ (i) the term  
11 "county treasurer" (of the county enacting ~~((said))~~ the ordinance)  
12 ~~((shall))~~ must be substituted for each reference made in ~~((said))~~  
13 such sections to the "department," the "department of revenue," "any  
14 employee of the department," or "director of the department of  
15 revenue"; ~~((b))~~ (ii) the name of the county enacting ~~((such))~~ the  
16 ordinance ~~((shall))~~ must be substituted for each reference made in  
17 ~~((said))~~ such sections to the "state" or to the "state of  
18 Washington"; ~~((c))~~ (iii) the term "this ordinance" ~~((shall))~~ must  
19 be substituted for each reference made in ~~((said))~~ such sections to  
20 "this chapter"; ~~((d))~~ (iv) the name of the county enacting ~~((said))~~  
21 the ordinance ~~((shall))~~ must be substituted for each reference made  
22 in ~~((said))~~ such sections to "Thurston county"; and ~~((e))~~ (v) the  
23 term "board of county commissioners" ~~((shall))~~ must be substituted  
24 for each reference made in ~~((said))~~ such sections to the "director of  
25 financial management." With respect to the emergency medical services  
26 surcharge authorized under RCW 36.38.010(6), the county legislative  
27 authority must enact an ordinance charging interest as provided in  
28 RCW 82.32.050 and penalties as provided in RCW 82.32.090 (1) and (2).

29       (2) For the purposes of this section, "tax" means the admission  
30 taxes authorized under RCW 36.38.010 (1) through (5) and, to the  
31 extent applicable, the emergency medical services surcharge  
32 authorized under RCW 36.38.010(6).

33       NEW SECTION. Sec. 4. A new section is added to chapter 43.10  
34 RCW to read as follows:

35       (1) The attorney general must appear for and represent any county  
36 imposing the emergency medical services surcharge under RCW  
37 36.38.010(6) with respect to any action or proceeding arising from  
38 the imposition of such surcharge.

1           (2) The attorney general must provide the representation required  
2 under subsection (1) of this section at no cost to the county.

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