

Chapter 3.16

ADMISSIONS TAX

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**3.16.010** **Admission charge defined.** For the purpose of this chapter, unless otherwise required by the context, the following definition shall apply:

"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, other than alcoholic beverages, in any place where free entertainment, recreation or amusement is provided.
- D. A charge made for rental or use of equipment or facilities for the purpose 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. (Ord. 391 SI (part), 1981.)

**3.16.020** **Amount.** There is levied and shall be collected a tax of one cent for each twenty cents or a fraction thereof of the amount paid for admission to any place in the city, including admission by season ticket or subscription, to be paid by the person paying for such admission. (Ord. 391SI (part), 1981.)

**3.16.030** **Collection.** Every person receiving any payment for admissions, taxable under this title, shall collect the amount of tax imposed thereby from the person making such payments. The tax required to be collected under this title shall be deemed to be held in trust by the person required to collect the same until paid to the city as provided in this chapter, and any person receiving payment of such taxes, who shall appropriate or convert the same

for his own use or to any use other than the payment of the taxes provided in this chapter to the extent that the amount of the tax is not available for payment on a due date for filing returns as provided in this chapter, shall be guilty of a misdemeanor. The tax imposed under this chapter shall be due and payable to the city in bimonthly installments and a remittance thereof shall be made on or before the fifteenth day of the month next succeeding the end of the bimonthly period in which the tax is collected or approved. A person receiving any payment for admissions on or before the fifteenth day of the month, shall make out a return, upon such forms and setting forth such information as the city clerk may require, for the preceding bimonthly period, sign and transmit the same to the city clerk, together with a remittance of the amount in the form required. The city may, in its discretion, require verified annual returns from any taxpayer setting for such additional information as it may deem necessary to determine correct tax liability. (Ord. 391 SI (part), 1981.)

**3.16.040**     **Returns.** If any person fails or refuses to make any return required by this chapter, the city shall proceed in such manner as it may deem best to obtain facts and information on which to base its estimate of the tax prescribed in this chapter; and to this end, the city by duly appointed agents, may make examination of the books, records and papers of such person and may take evidence on oath of any person related to the subject of inquiry. The oath may be administered by any duly authorized agent of the city. Any person required to file a return in this chapter and fails and refuses to do so shall be guilty of a misdemeanor. (Ord. 391 SI (part), 1981.)

**3.16.050**     **Exception.** The tax on admissions shall not apply to any person paying admission to any activity of any elementary or secondary school. (Ord. 391 SI (part), 1981.)