

# CITY OF SAMMAMISH

WASHINGTON

ORDINANCE NO. 099-12

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**AN ORDINANCE OF THE CITY OF SAMMAMISH,  
WASHINGTON, ESTABLISHING AN ADMISSIONS AND  
ENTERTAINMENT TAX; PROVIDING FOR  
SEVERABILITY; AND ESTABLISHING AN EFFECTIVE  
DATE**

WHEREAS, the City Council of the City of Sammamish desires to establish an admissions and entertainment tax pursuant to RCW 35.21.280;

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF SAMMAMISH, WASHINGTON, DO ORDAIN AS FOLLOWS:

Section 1. Admission Charge - Definition. "Admission charge" shall mean a charge made for admission to any movie theater.

Section 2. Admissions Tax Levied. Effective the first day of the first full calendar month after the effective date of this Ordinance, there is hereby levied a 5% tax on the ticket price or other charge for admission to any movie theater in the City of Sammamish.

Section 3. Collection - Remittance to City Manager.

A. The tax imposed hereunder shall be collected from the theater paying the admission charge at the time the admission charge is paid, and such taxes shall be remitted by the theater collecting the tax to the City Manager in quarterly remittances on or before the last day of the month succeeding the end of the quarterly period in which the tax is due.

B. Any theater receiving any payment for admissions shall make a return upon such forms and setting forth such information as the City Manager may reasonably require, showing the amount of the tax upon admissions for which the theater is liable for the preceding quarterly period, and shall sign and transmit the same to the City Manager, with a remittance for the amount; provided, that the City Manager may at his discretion require verified annual returns from any theater receiving admission payments setting forth such additional information as the City Manager 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 quarter in which the tax was due, the City Manager shall add a penalty of 10% of the tax due, which penalty shall be added to the amount of the tax due, and remitted in the same manner.

D. Every theater liable for the collection and payment of the tax imposed by this Ordinance

shall keep and preserve for a period of three years all unused tickets, ticket manifests, books and all other records from which can be determined the amount of admission tax which such theater 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 City Manager or his duly authorized agent.

E. The City Manager shall have the authority 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 City Clerk's office.

Section 4. Violations.

A. Violation a misdemeanor. Each violation of or failure to comply with the provisions of this Ordinance constitutes a separate offense and is a misdemeanor.

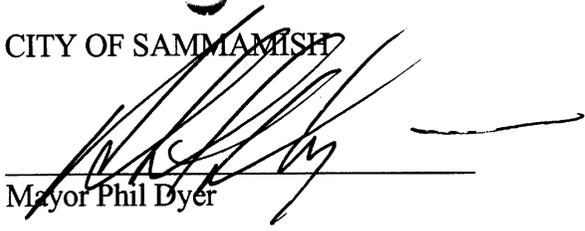
B. Collection of tax by civil action. Any tax due under the provisions of this Ordinance and all penalties thereon, may be collected by civil action, which remedies shall be in addition to any and all other existing remedies. In the event of any civil action regarding unpaid taxes, the prevailing party shall be entitled to additionally recover its attorneys fees and costs, expressly including expert witness fees for accountants or others used in the proceeding.

C. Violators designated. Any person or entity who directly or indirectly performs or omits to perform any act in violation of the provisions of this Ordinance, or aids or abets the same, and every person or entity 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.

Section 5. 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 pre-empted by state or federal law or regulation, such decision or pre-emption shall not affect the validity of the remaining portions of this Ordinance or its application to other persons or circumstances.

Section 6. Effective Date. A summary of this Ordinance consisting of its title shall be published in the official newspaper of the City. This Ordinance shall take effect and be in full force on August 31, 1999.

**ADOPTED BY THE CITY COUNCIL AT A REGULAR MEETING THEREOF ON**  
THE 9 DAY OF June, 1999.

  
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Mayor Phil Dyer

ATTEST/AUTHENTICATED:

  
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Ruth Muller, Interim City Clerk

Approved as to form:

  
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Bruce L. Disend, City Attorney

Filed with the City Clerk: *June 4, 1999*  
Passed by the City Council: *June 9, 1999*  
Ordinance No. *099-12*  
Date of Publication: *June 17, 1999*