

ORDINANCE NO. 286

AN ORDINANCE, levying a tax on admissions, fixing the amount and providing for the collection thereof, and prescribing penalties for violations.

THE CITY COUNCIL OF THE CITY OF REDMOND DO ORDAIN AS FOLLOWS:

Section 1 - There is hereby levied and imposed upon every person who pays an admission charge to any place, a tax of one cent (1¢) on each dollar (\$1.00) or fraction thereof paid for such admission, provided, however, that the activities of elementary or secondary schools, charitable or non-profit organizations shall be exempted from the provisions of this Ordinance.

Section 2 - The person, firm or corporation receiving payment for admissions on which a tax is levied under this Ordinance shall collect the amount of the tax imposed from the person making payment for said admission, shall hold said tax in trust until the same is remitted to the City Clerk as herein provided, and shall be personally liable for the amount of such tax if the same is not collected and remitted as herein provided. The tax imposed hereunder shall be reported and remitted to the City Clerk quarterly on or before the 15th day of the month next succeeding the quarter of the year in which the tax is collected by the person, firm or corporation collecting the same. The quarterly returns shall be made on forms provided by the City Clerk, separately stating the number of admissions sold, the price for each admission, and the amount of tax, shall be signed and verified by the person making the return, and shall contain such other information as the City Clerk may specify. The first return and remittance under this Ordinance shall be made on or before July 15, 1962, and shall cover the period of May 1 through June 30, 1962. The books, records, and accounts of any person, firm or corporation collecting a tax herein levied shall, as to admission charges and tax collections, be at all reasonable times subject to examination and audit by the City Clerk.

Section 3 - Every admission ticket or card shall separately state and set forth, indelibly printed or written, the price, exclusive of taxes, for which admission is sold and the tax levied under this Ordinance.

Section 4 - Whenever any theater, circus, show, exhibition, entertainment or amusement makes an admission charge which is subject to the tax herein levied, and the same is of a temporary or transitory nature, of which the City Clerk shall be the judge, the City Clerk may require the return and remittance of the admission tax immediately upon the collection of the same, at the conclusion of the series of performances or exhibitions or at such other times as the City Clerk shall determine.

Section 5 - Every person, firm or corporation conducting or operating any place for entrance to which an admission charge is made shall, on a form prescribed by the City Council, make application to and procure from the City Clerk a certificate of registration, the fee of which shall be One Dollar (\$1.00).

Section 6 - The tax levied and imposed hereby shall be collected on and after the 1st of May, 1962.

Section 7 - Any person, firm or corporation violating or failing to comply with the provisions of this Ordinance shall be guilty of a misdemeanor and upon conviction thereof shall be fined in an amount not exceeding \$ 100⁰⁰ or by imprisonment in jail not exceeding 30 days, or by both such fine and imprisonment.

Section 8 - It is hereby declared that an emergency exists and this Ordinance shall take effect immediately upon its passage and approval.

PASSED by the Council of the City of Redmond, Washington, at a regular meeting thereof, and APPROVED by the Mayor this 25TH day of April 1962.

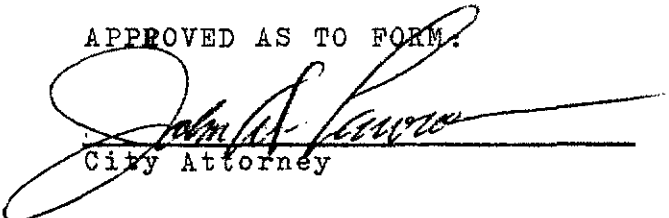
CITY OF REDMOND


MAYOR

ATTEST:


City Clerk

APPROVED AS TO FORM:


City Attorney