



OFFICE OF THE CITY MANAGER
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Memorandum

DATE: October 6, 2023
TO: Robert Harrison, City Manager
FROM: Rosylen Oglesby, Assistant City Manager/Interim Director of Finance and Budget
SUBJECT: Admission Tax

Admissions tax is a tax added to the ticket price or other charge that attendees pay to enter an entertainment facility or a charge to participate in an entertainment activity. A donation for admittance is considered an admission charge.

Examples include cover charges, admission fees, golf and driving ranges, swimming pools, archery, billiards, shuffleboard, pool table, jukebox, picture machines, amusement rides, automatic baseball, table bowling, and all other ball operating games, electronic games, and darts. Ticket purchase examples include theaters, dance halls, amphitheaters, auditoriums, stadiums, athletic pavilions, fields, sporting events, automobile parking, and the circus (RCW 36.38).

Tax Rate

The admissions tax rate is 0.05 (5%) and is applied to the full admission charge, including service fees, mailing fee, or other surcharge.

Collecting the Tax

The attendees pay the tax upon admission. However, the organizer is responsible for charging and collecting the tax. The organizer must pay the collected amount to the City when taxes are filed. The organization is liable for the tax whether or not the tax is collected. The tax on reduced admission charges shall be charged on the reduced charge, not the regular admission charge.

Exemption from Admission Tax

- Admission to elementary and secondary school activities when held at the school, including athletic events where the students are the athletic participants.
- Admission to events when the primary sponsor is located in the City and exempt from taxation pursuant to RCW 82.04.3651 and the principal purpose of the event is a public performance or exhibition of visual or performing arts, historical objects, or scientific works.
- Admission to a public celebration sponsored and collected by a city or county.

Looking at the amounts of sales for ticketed events in 2021 and 2022 in the City of Yakima, if there were an imposed tax for admission, the City would have generated approximately \$88,000 to \$93,000, respectively, for those years.