



ORDINANCE NO. _____

An Ordinance Relating to Admissions Tax, amending Ordinance No. 2977 (Chapter 3.20.140 EMC), as amended.

WHEREAS, the City's Admissions Tax Code, Chapter 3.20 EMC, requires modifications periodically to clarify or update the tax administration process; and

WHEREAS, payment of the tax imposed by Chapter 3.20 EMC, is due and payable in bimonthly installments on or before the fifteenth day of the month next succeeding the end of the quarterly period in which the tax is accrued.

WHEREAS, it is in the best interest of tax payers and the City to align the tax due date with the Business & Occupation tax due dates;

NOW, THEREFORE, THE CITY OF EVERETT DOES ORDAIN:

Section 1. Section 7 of Ordinance No. 2977(EMC 3.20.140), which reads as follows:

3.20.140 Collection of tax—Duties of collector—Returns required.

Any person receiving any payment for admission on which a tax is levied under this chapter shall collect the amount of the tax imposed from the person making the admission payment. The tax required to be collected under this chapter shall be deemed to be held in trust by the person required to collect the same until paid to the clerk as herein provided. Any person required to collect the tax imposed under this chapter who fails to collect the same, or having collected the same, fails to remit the same to the clerk in the manner prescribed by this chapter, whether such failure be the result of his own act or the result of acts or conditions beyond his control, shall nevertheless be personally liable to the city for the amount of such tax, and shall, unless the remittance be made as herein required, be guilty of a violation of this chapter. The tax imposed hereunder shall be collected at the time the admission charge is paid by the person seeking admission to any place and shall be reported and remitted by the person receiving the tax to the clerk in bimonthly installments and remittances therefor 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; provided, that the first return and remittance under this chapter shall be made

on or before the fifteenth day of July, 1943, and shall cover the period from and including May 1, 1943, to and including June 30, 1943. Payment or remittance of the tax collected may be made by check, unless payment or remittance is otherwise required by the clerk, but payment by check shall not relieve the person collecting the tax from liability for payment and remittance of the tax to the clerk unless the check is honored and is in the full and correct amount. The person receiving any payment for admissions shall make out a return upon such forms and setting forth such information as the clerk may require, showing the amount of the tax upon admissions for which he is liable for the preceding bimonthly period, and shall sign and transmit the same to the clerk with a remittance for said amount; provided, that the clerk may in his discretion require verified annual returns from any person receiving admission payments setting forth such additional information as he may deem necessary to determine correctly the amount of tax collected and payable. 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 clerk shall be the judge, the clerk may require the report and remittance of the admission tax immediately upon the collection of the same, at the conclusion of the performance or exhibition, or at the conclusion of the series of performances or exhibitions or at such other times as the clerk shall determine; and failure to comply with any requirement of the clerk as to report and remittance of the tax as required shall be a violation of this chapter. The books, records and accounts of any person 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 clerk.

Is hereby amended to read as follows:

3.20.140 Collection of tax—Duties of collector—Returns required.

Any person receiving any payment for admission on which a tax is levied under this chapter shall collect the amount of the tax imposed from the person making the admission payment. The tax required to be collected under this chapter shall be deemed to be held in trust by the person required to collect the same until paid to the clerk as herein provided. Any person required to collect the tax imposed under this chapter who fails to collect the same, or having collected the same, fails to remit the same to the clerk in the manner prescribed by this chapter, whether such failure be the result of his own act or the result of acts or conditions beyond his control, shall nevertheless be personally liable to the city for the amount of such tax, and shall, unless the remittance be made as herein required, be guilty of a violation of this chapter. The tax imposed hereunder shall be collected at the time the admission charge is paid by the person seeking admission to any place and shall be reported and remitted by the person receiving the tax to the clerk in quarterly installments and remittances therefor shall be made on or before the last day of the month following the end of the quarterly period in which

the tax is collected or approved. Payment or remittance of the tax collected may be made by check, unless payment or remittance is otherwise required by the clerk, but payment by check shall not relieve the person collecting the tax from liability for payment and remittance of the tax to the clerk unless the check is honored and is in the full and correct amount. The person receiving any payment for admissions shall make out a return upon such forms and setting forth such information as the clerk may require, showing the amount of the tax upon admissions for which he is liable for the preceding bimonthly period, and shall sign and transmit the same to the clerk with a remittance for said amount; provided, that the clerk may in his discretion require verified annual returns from any person receiving admission payments setting forth such additional information as he may deem necessary to determine correctly the amount of tax collected and payable. 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 clerk shall be the judge, the clerk may require the report and remittance of the admission tax immediately upon the collection of the same, at the conclusion of the performance or exhibition, or at the conclusion of the series of performances or exhibitions or at such other times as the clerk shall determine; and failure to comply with any requirement of the clerk as to report and remittance of the tax as required shall be a violation of this chapter. The books, records and accounts of any person 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 clerk.

Section 2. Severability. Should any section, paragraph, 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 regulations, this shall not affect the validity of the remaining portions of this Ordinance or its application to other persons or circumstances.

Section 3. Conflict. In the event there is a conflict between the provisions of this Ordinance and any other City ordinance, the provisions of this Ordinance shall control.

Section 4. Corrections. The City Clerk and the codifiers of this Ordinance are authorized to make necessary corrections to this Ordinance including, but not limited to, the correction of scrivener's/clerical errors, references, ordinance numbering, section/subsection number and any references thereto.

Section 5. General Duty. It is expressly the purpose of this Ordinance to provide for and promote the health, safety and welfare of the general public and not to create or otherwise establish or designate any particular class or group of persons who will or should be especially protected or benefited by the terms of this Ordinance. It is the specific intent of this Ordinance that no provision or any term used in this Ordinance is intended to impose any duty whatsoever upon the City or any of its officers or employees. Nothing contained in this Ordinance is intended nor shall be construed to create or form the basis of any liability on the part of the City, or its officers, employees or agents, for any injury or

damage resulting from any action or inaction on the part of the City related in any manner to the enforcement of this Ordinance by its officers, employees or agents.

Ray Stephanson, Mayor

ATTEST:

Sharon Fuller, City Clerk

Passed: _____

Valid: _____

Published: _____

Effective Date: _____