

ADMISSIONS TAX (ACC 3.52)

A tax of one cent on \$0.20 or fraction thereof shall be paid by the person who pays an admission charge to any place within the city limits including those admitted free of charge or at a reduced rate for which others pay a charge for the same privileges. An admission charge is defined to include:

- ❶ Charge made for season tickets or subscriptions;
- ❷ A cover charge or a charge made for the use of seats or tables reserved or otherwise, and similar accommodations;
- ❸ A charge made for rental or use of equipment or facilities for purposes of recreation or amusement, and where the rental of the equipment or facilities is necessary to the enjoyment of the privilege for which general admission is charged, the combined charge shall be the admission charge;
- ❹ A charge made for admission to any theater, cabaret, tavern, dance hall, amphitheater, private club, auditorium, observation tower, stadium, athletic pavilion or field, baseball or athletic park, golf course, or any similar place, and includes equipment to which person are admitted for purposes of recreation such as merry-go-rounds, ferris wheels, dodge'ems, roller coaster, go carts and other rides, whether such rides are restricted to tracks or not;
- ❺ Charge made for automobile parking where the amount of the charge is determined according to the number of passengers in an automobile;
- ❻ A sum of money referred to as a "donation" which must be paid before entrance is allowed;
- ❼ The amount of an increase in the price of refreshments, service or merchandise in a place if no fixed admission charge or cover charge is imposed, but the price charged for refreshments, service or merchandise is higher during the time entertainment or dancing is provided than at other times.

Exemptions include:

- ❶ Any activity of elementary or secondary school;
- ❷ Any activity which is \$0.50 or less;
- ❸ Any activity of a nonprofit corporation, trust, society, order, institution, organization, or association exclusively engaged in or devoted to any religious, charitable, scientific, literary, educational, public or other like work, where the net earnings of such

activity apply exclusively to the purpose for which tax exempt status was granted.

The person or organization which receives any payment for an admission charge on which a tax is levied, shall collect the tax and report and remit the tax to the Finance Director on a monthly basis on or before the 15th of the following month. Delinquent taxes are subject to interest at the rate of 1% per month or fraction thereof for each month the taxes remain unpaid.

GAMBLING TAXES

(ACC 3.80 and RCW 9.46)

Gambling taxes shall be paid to the City of Auburn Finance Director on a quarterly basis and upon the filing of a duplicate copy of the Washington State Gambling Commission Quarterly Activity Report.

No city tax shall be imposed on bingo or amusement games when such activities or a combination thereof are conducted by any bona fide charitable or nonprofit organization, as defined by RCW 9.46.020(3) of the laws of the state, which organization has not paid operating or management personnel and has gross income from bingo or amusement games, or a combination thereof, not exceeding \$5,000 per year, less the amount paid for as prizes. No tax shall be imposed on the first \$10,000 of net proceeds from raffles conducted by any bona fide charitable or nonprofit organization. If you believe your organization is exempt from gambling tax, please contact the City Clerk for more information. If your organization is exempt from gambling tax, please file a tax report form showing the activity even though the activity is not taxed.

Any person violating or failing to comply with the provisions of Auburn City Code Chapter 3.80 is subject to the penalties described in Auburn City Code Section 3.80.090.

UTILITY TAXES

Gas & Electricity (ACC Chapter 3.88)

Persons, firms or corporations engaged in an electric power business, natural gas business and/or artificial gas business within or partly within the city limits shall pay a 6% tax on total gross revenues to the city for

the privilege of operating said business within the city. The tax shall be due and payable quarterly on or before the last day of the month following each quarterly period. A 10% late penalty shall be added to taxes left unpaid 30 days following the due date.

Telephone (ACC Chapter 3.84)

Persons, firms, or corporations engaged in a telephone business as defined in Section 5.84.010 of the Auburn City Code shall pay a 6% tax on the total gross operating revenues including revenues from intrastate tolls derived from the operation of such business within the city. The tax shall be due and payable quarterly on or before the 30th day of the month following the end of each quarter. A 10% late penalty shall be added to taxes left unpaid 30 days following the due date.

Cable System (ACC Chapters 3.42 and 13.36)

Any company granted a franchise to construct, operate, and maintain a cable communications system within the city shall pay to the city on a quarterly basis a sum equal to 5% or greater of gross revenues as defined in ACC Chapter 13.36.230. There is levied a utility tax in the amount of one percent to be levied on and after July 1, 2008, of the gross receipts against and upon the total annual revenues of cable television businesses operating within the city.

Solid Waste (ACC Chapter 3.41)

Persons, firms, or corporations engaged in the handling of solid waste shall pay to the city on a quarterly basis a sum equal to 7% of the total gross operating revenue. Solid waste is defined as garbage, recyclables and yard debris (compostables).