

ORDINANCE O-4400

AN ORDINANCE OF THE CITY OF KIRKLAND RELATING TO ADMISSIONS TAX AND AMENDING SECTION 5.12.020 OF THE KIRKLAND MUNICIPAL CODE.

The City Council of the City of Kirkland do ordain as follows:

Section 1. Kirkland Municipal Code Section 5.12.020 is amended as follows:

**5.12.020 Imposition of tax—Rate.**

(a) There is hereby levied and imposed a tax upon every person without regard to age, who pays an admission charge as defined in Section 5.12.010; provided, that as contemplated by RCW 35.21.280 and 36.38.010, such tax shall not apply as to any person paying an admission charge to any activity of any elementary or secondary school. The tax here imposed shall be in the amount of five percent on each admission charge or charge for season or series ticket. Any fraction of tax of one-half cent or more shall result in a tax of the next highest full cent.

(b) The tax imposed by Section 5.12.020 on a theater showing motion pictures at least five days per week, six months out of the year, and using digital technology to project motion pictures, shall be reduced to the amount of two and one-half percent on each admission charge, beginning on the date the transition to digital technology occurs and ending no later than June 30, 2017.

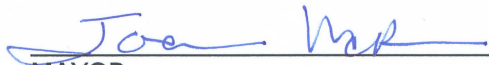
~~(bc)~~ Amounts paid for admission by season ticket or subscription shall be exempt if the amount which would be charged to the holder or subscriber for a single admission is fifteen cents or less.

(ed) Any person having the use of a box or seat, permanently or for a specified period, shall pay in addition to the tax required for admission, under subdivision (a) of this section, a tax of five percent of the price of such box or seat, the same to be collected and remitted in the manner provided in Section 5.12.070 hereof by the person selling such tickets.

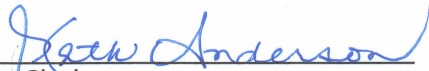
Section 2. This ordinance shall be in force and effect five days from and after its passage by the Kirkland City Council and publication, as required by law.

Passed by majority vote of the Kirkland City Council in open meeting this 5th day of February, 2013.

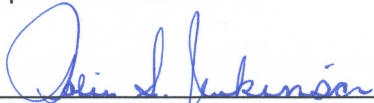
Signed in authentication thereof this 5th day of February, 2013.

  
MAYOR

Attest:

  
\_\_\_\_\_  
City Clerk

Approved as to Form:

  
\_\_\_\_\_  
City Attorney