

ORDINANCE O-4564

AN ORDINANCE OF THE CITY OF KIRKLAND RELATING TO REVENUE AND FINANCE AND REPEALING ADMISSIONS TAX RATES FOR SHOWS, EXHIBITIONS, AND GAMES OUTSIDE THE CORPORATE LIMITS OF KIRKLAND.

1 WHEREAS, Kirkland Municipal Code ("KMC") Section 5.12.140
2 authorizes the City of Kirkland ("City") to impose an admissions tax on
3 certain activities within Kirkland and within one mile of the corporate
4 limits thereof; and

5
6 WHEREAS, the authority to impose an admissions tax on certain
7 activities within and outside the corporate limits of Kirkland was based
8 on RCW 35.24.290(7), which was repealed in 1994 and not replaced;
9 and

10
11 WHEREAS, the imposition and collection of admissions taxes is
12 addressed in RCW 36.38.010 and provides that the authority of cities to
13 imposes admissions taxes is limited to their corporate limits; and

14
15 WHEREAS, the City does not impose an admission tax on any
16 activities outside of the corporate limits of Kirkland.


17
18 NOW, THEREFORE, the City Council of the City of Kirkland do
19 ordain as follows:

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21 Section 1. Kirkland Municipal Code Section 5.12.140 is repealed.

22
23 Section 2. This ordinance shall be in force and effect five days
24 from and after its passage by the Kirkland City Council and publication,
25 as required by law.

26
27 Passed by majority vote of the Kirkland City Council in open
28 meeting this 21st day of March, 2017.

29
30 Signed in authentication thereof this 21st day of March, 2017.

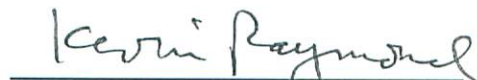

MAYOR

Attest:


City Clerk

Publication Date: March 27, 2017

Approved as to Form:


City Attorney