

Chapter 3.18

ADMISSIONS TAX

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Section 3.18.010 Definitions. Adult motion picture theater, adult drive-in theater, and adult cabarets shall be those businesses as defined by Chapter 5.60 SMC. An adult panoram shall be that business defined by Chapter 5.62 SMC. A bikini club shall be that business defined by Chapter 5.64 SMC.

Section 3.18.020 Imposition of Admissions Tax. There is hereby levied and fixed a tax of one cent (1¢) on twenty cents (20¢) or fraction thereof to be paid by the person who pays an admissions charge to an adult motion picture theater, adult drive-in theater, adult cabaret, adult panoram, or bikini club. An admission charge shall be such charge as is defined as an "admission charge" by RCW 35.21.280 as said section exists or may be amended from time to time.

Section 3.18.030 Collection and Remittance of Tax. Each and all adult motion picture theaters, adult drive-in theaters, adult cabarets, adult panorams, and bikini clubs that receive payment of an admission charge shall collect the tax due from the persons paying the admission charge, and shall remit payment of the tax to the City of Snohomish.

Section 3.18.040 Accounting Requirement. Businesses subject to collection and remittance of taxation pursuant to this chapter shall account to the City not less often than quarterly showing the admissions charges received within the Snohomish Municipal Code (March, 1999)

City on a month by month basis and the taxation collected and to be remitted. The City shall have the right, at its expense, to conduct such audit procedures as may be necessary to confirm such accounting and shall have the right, at the expense of the business subject to the obligation to collect and remit taxation, to conduct such audit procedures as are necessary to establish or account for the taxable revenue should the business subject to taxation fail or refuse to provide an accounting as provided by this section.

Section 3.18.050 Payment of Tax. The tax to be collected and remitted pursuant to this chapter shall be paid monthly upon the 20th day of the month next succeeding the month in which admissions charges were collected by the businesses subject to this chapter.

Section 3.18.060 Late Payment Fee. As to all taxes due under this chapter, beginning with the tax to be paid on the 20th day of the month following the effective date of imposition of a tax on admissions, if said tax is not collected and remitted by said 20th day, a late payment penalty shall accrue, be fixed, levied and added to the tax collection due from the business as follows:

If any tax is not collected and remitted within forty-five (45) days of its due date, a penalty shall be added equal to five percent (5%) of the tax, with a minimum penalty of TWO DOLLARS (\$2). (Ord. 1898, March 1999)