



Finance/Business License, 1055 S Grady Way, Renton, WA 98057 • 425-430-6851

STATEMENT OF ADMISSION TAX
1st Quarter (Jan, Feb & March) report due on or before April 30th

COMPANY NAME: _____

CONTACT PERSON _____ PHONE#: _____

ADDRESS: _____

EVENT NAME: _____

EVENT LOCATION: _____ EVENT DATE: _____

General Instructions: In accordance with City of Renton Municipal Code (5-6-1), the admission tax is FIVE PERCENT (5%) on all paid admission for any event held within the City of Renton. Please remit payment in the enclosed envelope or to the address above.

ADMISSION TAX CALCULATION

ADMISSION TYPE	TICKET PRICE (A)	NUMBER OF TICKETS SOLD (B)	TOTAL SALES (A x B = C) (C)	TAX DUE (C x 5%)
Example: Adult	\$5.00	2,000	\$10,000.00	\$500.00

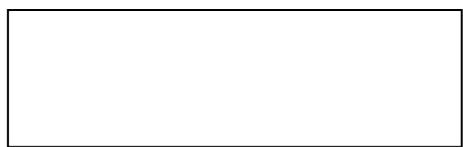
Please note further payment and penalty information on back of form

PENALTY (IF ANY): _____

TOTAL TAX DUE: _____

I hereby certify that the above Statement of Admission Tax is a true and complete record of the transactions which occurred.

Signed: _____ Date: _____



Title V Business Regulations

CHAPTER 6 ADMISSION TAX

SECTION: 5-6-1 ADMISSION TAX:

In addition to the license fees provided elsewhere in this Title, there is hereby levied an admission tax as follows. The term "admission charge" or "general admission charge" shall mean the regular and customary charge for the right or privilege to attend or be admitted to the business location within the City of Renton. (Ord. 3773, 12-19-83, eff. 1-1-84)

A. Admission Tax on Horse Racing:

1. Percentage Tax: There is hereby imposed and levied upon every person who pays an admission charge to a horse racing event within the City limits of the City of Renton, a tax equal to five percent (5%) on each such admission charge, including Turf Club memberships effective as of January 1, 1991. (Ord. 4303, 12-17-90)

2. Filing of Statement and Payment of the Tax: Every business enterprise conducting or engaging in the horse racing businesses, as above specified, and imposing a charge for admission within the City limits of the City, shall on or before January 1 of each year file with the Finance Director a statement signed and sworn to by the business enterprise indicating the total amount of paid admission charges collected by such business enterprise during the last preceding twelve (12) month period, as well as all taxable admissions made free of charge. A remittance for the amount of any unpaid admission tax levied by this Chapter shall accompany the statement. During the racing season, monthly reports of the admissions, together with the tax levied shall be filed. (Ord. 3773, 12-19-83, eff. 1-1-84)

B. Admission Tax on Theaters:

1. Admission Tax on Theaters: There is hereby imposed and levied upon every person who pays an admission charge to a commercial theater regularly exhibiting motion picture films within the City of Renton, a tax of five percent (5%) of each admission charge effective as of January 1, 1991. (Ord. 4303, 12-17-90)

2. Admission Tax on Other Events: For the operation and conduct of all other events (including, but not limited to, professional sporting events and musical events) there is hereby imposed and levied upon every person who pays such an admission charge a tax equal to five percent (5%) on each such admission charge.

3. Filing of Statement and Payment of the Tax: Business enterprises subject to collection and payment of admission taxes, except for horse racing business enterprises, shall quarterly, on or before April 30 (1st quarter), July 31 (2nd quarter), October 31 (3rd quarter) and January 31 (4th quarter) of each year, file with the Finance Director a statement signed and sworn to by said business enterprise indicating the total amount of paid admission charges collected by such business enterprise during each quarter of the year. A remittance for the amount of the admission tax levied by this Section shall accompany each statement.

4. Exemption: The tax imposed by this Section is levied pursuant to RCW 35.21.280 and shall not apply to school activities as specified therein.

C. Collection of Tax: The admission tax imposed under this Chapter shall be collected at that time the admission charge is paid. Every person receiving an admission charge upon which an admission tax is levied under this Chapter shall collect the amount of the tax imposed upon the person paying an admission charge. Such admission tax shall be deemed to be held in trust by the person required to collect the same until remitted to the Finance Director as hereinafter provided.

D. Inspection of Records: The Finance Director, either personally or through his authorized agents, shall have the right to inspect and examine the records of every business enterprise subject to the taxes imposed by this Chapter and all such records shall be retained for and be available for such inspection for a period of five (5) years.

E. Liens for Unpaid Taxes: Any and all taxes and payments due and unpaid under this Chapter shall be a debt to the City of Renton, and shall be a personal obligation of the taxpayer and shall be a lien upon all the properties of the taxpayer. Said lien shall have priority over all other liens and obligations except those to the State of Washington and the United States government. Said lien shall be enforced by the Finance Director as any other lien would be enforced against the defaulting debtor.

F. Penalties for Nonpayment: A taxpayer who fails to remit the amount of the taxes when due shall, in addition to all other penalties provided by law, pay a penalty of five percent (5%) of the amount of tax due for the first month of delinquency and an additional penalty of five percent (5%) for each succeeding month of delinquency, but not exceeding a total penalty of twenty five percent (25%) of the amount of such taxes due in any event.