

ORIGINAL

WP0385C-ORD
10/17/94

CITY OF BELLEVUE, WASHINGTON

ORDINANCE NO. 4705

AN ORDINANCE relating to admission tax; amending Section 1 of Ordinance No. 2067 and Section 4.04.010 of the Bellevue City Code; and adding a new Section 4.04.025 to the Bellevue City Code to provide an exemption from admission tax for certain activities.

THE CITY COUNCIL OF THE CITY OF BELLEVUE, WASHINGTON, DOES ORDAIN AS FOLLOWS:

Section 1. Section 1 of Ordinance No. 2067 and Section 4.04.010 of the Bellevue City Code are amended by adding a new subsection C to read as follows:

4.04.010 Definitions.

C. "Non-Profit Tax-Exempt Organization" means an organization, corporation or association organized and operated for the advancement, appreciation, public exhibition or performance, preservation, study and/or teaching of the performing arts, visual arts, history, science, or a public charity providing social or human services or public education which is currently recognized by the United States of America as exempt from federal income taxation pursuant to Section 501 (c)(1) or (3) of the Internal Revenue Code of 1954, as now existing or hereafter amended.

Section 2. Chapter 4.04 of the Bellevue City Code is amended by adding a new Section 4.04.025 to read as follows:

4.04.025 Tax Exemption - Non-Profit Tax-Exempt Organizations.

A. The admission tax levied and imposed pursuant to Section 4.04.020 shall not apply to any person paying an admission charge to an event that is sponsored by a non-profit tax-exempt organization as defined in Section 4.04.010(C) when the conditions of both of the following subsections 1 and 2 are met:

1. The non-profit tax-exempt organization:

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- a. Publicly sponsors and through its members, representatives or personnel, promotes, publicizes and distributes most of the tickets for admission; or
 - b. Publicly sponsors and;
 - i. Performs a major portion of the performance; or
 - ii. Supplies a major portion of the materials on exhibit; or
 - iii. When the event is part of a season or series of performances or exhibitions, performs the major portion of the performances or exhibitions in the season or series or supplies a major portion of the materials on exhibit.
 2. The non-profit tax-exempt organization receives the use and benefit of the admission charges collected.
- B. The exemption to the admission tax provided in this section shall not apply to:
1. An event sponsored by a non-profit tax-exempt organization in which the fee paid for any one for-profit contract is greater than eighty per cent (80%) of anticipated gross proceeds, where the anticipated gross proceeds of the event exceed \$300,000.
 2. An event in which a non-profit tax-exempt organization lends its name as an endorsement to an ineligible person or organization for the purpose of invoking the tax exemption provided by this section.
- C. In order to receive the benefit of the tax exemption provided by this section, the non-profit tax-exempt organization must be registered with the City of Bellevue Tax Office pursuant to Section 4.04.090 at least 30 days prior to the first event held in a year.

Section 3. Any person who would otherwise be required to pay admission tax pursuant to Chapter 4.04 of the Bellevue City Code and who qualifies for an exemption pursuant to Section 2 of this ordinance, shall be exempt from the payment of such tax for taxable activities occurring before the

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effective date of this ordinance; provided, that no refund shall be made to any person who has paid admission tax prior to the effective date of this ordinance notwithstanding the fact that said person may otherwise qualify for such exemption.

Section 4. The Tax Clerk may waive interest and/or penalties for any person who has paid admission tax prior to the effective date of this ordinance but who would have otherwise qualified for an exemption from such tax pursuant to Section 2 of this ordinance.

Section 5. This ordinance shall take effect and be in force thirty (30) days after passage.

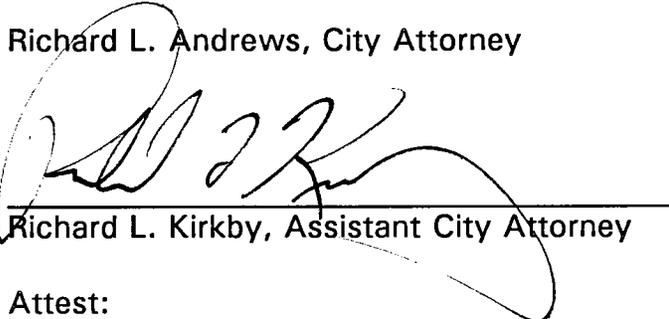
PASSED by the City Council this 24th day of October, 1994, and signed in authentication of its passage this 24th day of October, 1994.

(SEAL)


Donald S. Davidson, DDS, Mayor

Approved as to form:

Richard L. Andrews, City Attorney


Richard L. Kirkby, Assistant City Attorney

Attest:


Myrna L. Basich, City Clerk

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