

Local Admissions Taxes

RCW 35.21.280, 35.57.100, 36.38.010, & 36.100.210

Tax Base The charge for admission to a place or event. The tax applies to:

- Season tickets or subscriptions.
- Cover charges.
- Charges for food and refreshment when providing free entertainment, recreation, or amusement.
- Charges for the rental or use of recreational facilities and equipment.
- Charges for vehicle parking if the charge is based on the number of passengers.

Tax Rate Maximum of one cent per 20 cents (5%) of the admission charge.

King County may levy a tax of one cent per 10 cents (10%) of the admission charge for events at the football stadium, Lumen field, and the adjacent exhibition center.

Recent Collections Collection information may be available from counties and cities imposing the tax, or through the State Auditor Office’s [Financial Intelligence Tool](#).

Distribution of Receipts Jurisdictions use the receipts as follows:

- **Counties:** For payments on bonds related to the construction of a baseball stadium. For repairing, re-equipping, and improving the constructed baseball stadium.
- **Cities and towns:** For the construction, operation, maintenance, repair, replacement, or enhancement of the public facility in which an event occurs or to develop, support, operate, or enhance programs in the public facility.
- **Public facility districts:** For preparing and distributing information to the public. For promoting, advertising, improving, developing, operating, and maintaining facilities or regional centers.

Local Admissions Taxes

Levied by Cities, towns, counties, and public facilities districts

If a city and its county both levy the tax, the county tax does not apply within the city.

For the professional baseball and football stadiums located in Seattle, King County levies the tax rather than Seattle.

The law limits the admissions tax levied by public facilities districts to the regional centers they operate. Counties and cities may not impose an admissions tax on events at a regional center if a public facilities district levies the tax.

Administration County auditors, city clerks, and public facilities districts

Those charging admissions collect and pay the tax to the appropriate local jurisdiction.

History

2012 Authorized Seattle to collect a temporary admissions tax for certain college games played at the professional football stadium.

1999 Authorized admission taxes for tickets to events at regional centers.

1997 Extended exemptions to the professional football stadium and exhibition center in Seattle.

1995 Adopted an exemption from Seattle’s admissions tax for the new professional baseball stadium and the 10% county tax for events at the baseball stadium.

1943 Repealed the state tax and authorized counties and cities to levy the tax.

1935 Established the admissions tax in the Revenue Act of 1935.
