

## Local Admissions Taxes

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**RCW** 35.21.280, 35.57.100, 36.38.010, & 36.100.210

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**Tax Base** The charge for admission to a place or event. The tax may apply to:

- Season tickets or subscriptions
- Cover charges
- Charges for food and refreshment when free entertainment, recreation, or amusement is provided
- 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 exemptions may reduce the tax liability for this tax base. For more information, refer to RCW 35.21.280 and 36.38.010.

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

King County may levy a tax of one cent per 10 cents (10 percent) of the admission charge for events at the football stadium (Century Link Field) and adjacent exhibition center located in King County.

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**Recent Collections** Collections information may be available from cities, counties, and public facilities districts imposing the tax, or through the Washington State Auditor's Office, [Local Government Financial Reporting System](#).

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**Distribution of Receipts** Authorized purposes of the levying local jurisdiction or public facilities district.

King County admissions taxes on events at the professional baseball and football stadiums were initially dedicated to principal and interest payments for bonds on the facilities and are now used for maintenance of the baseball stadium.

This tax may be extended to events at regional centers operated by public facilities districts, if the receipts are dedicated to the same facility.

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- Levied by** Cities, towns, counties, and public facilities districts.
- If a city and the county where it resides both levy the tax, the county tax does not apply within the incorporated area of the levying city.
  - For the professional baseball and football stadiums located in the city of Seattle, the tax is levied by King County rather than by the city of Seattle.
  - The admissions tax levied by public facilities districts is limited to regional centers which they operate. Cities and counties are pre-empted from imposing an admissions tax on events at a regional center if the public facilities district levies the tax.
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**Administration** City clerks, county auditors, and public facilities districts.

Persons who charge admissions collect and remit the tax to the appropriate local jurisdiction.

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- History**
- 2012 Legislation authorized the city of Seattle to collect a temporary admissions tax for certain college games played at the professional football stadium.
- 1999 Admission taxes for tickets to events at regional centers were authorized.
- 1997 Similar provisions were extended to the professional football stadium and exhibition center.
- 1995 An exemption from Seattle's admissions tax for the new professional baseball stadium and the 10 percent county tax for events at the baseball stadium were adopted.
- 1943 State tax was repealed and authority to levy the tax was given to cities and counties.
- 1935 Original admissions tax included in the Revenue Act of 1935, at the present tax rate, as a state revenue source.
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