

ORDINANCE NO. 169

AN ORDINANCE FIXING LEVYING AND MAKING PROVISION FOR PAYMENT AND COLLECTION OF A TAX ON PERSONS PAYING ADMISSIONS TO ANY PLACE AND PROVIDING THE PENALTY FOR VIOLATION THEREOF.

The Town Council of Granite Falls, Washington, does ordain as follows:

Section 1. From and after the first day of June 1943, there is hereby levied and shall be collected a tax of one cent for each twenty (20) cents or fraction thereof of the amount paid for admission to any place within the Town of Granite Falls, Washington, to be paid by the person paying for such admission except in case the amount paid for admission is ten cents (10) or less, no tax shall be imposed.

Section 2. The price, (exclusive of the tax to be paid by the person paying for admission) at which every admission ticket is sold shall be conspicuously printed or written on the face or back of that part of the ticket which is to be taken up by the management of the place.

Section 3. Any person conducting or operating any place for entrance to which an admission charge is made, shall on a form prescribed by the Town, make application to and procure from the Town Clerk a certificate of registration, the fee for which shall be One Dollar (\$1.00) which certificate shall continue valid until the 31st day of December of the year in which the same is issued. Such certificate of registration or duplicate original copies thereof to be issued by the Town Clerk without additional charge, shall be posted in a conspicuous place on each ticket or box office where tickets of admission are sold.

Section 4. Whenever it desired by any individual or organization to stage a temporary entertainment or place for which admission charges are to be collected, application shall be made at the office of the Town Clerk giving the name and address of the applicant and also of the owner, lessee or custodian of the premises on which such will be staged, such owner, lessee or custodian shall be notified by the Town Clerk of such application and both applicant, owner, lessee or custodian will be held jointly and severally responsible for payment of the tax levied herein, and the

Town of Granite Falls may at any time declare the tax upon such temporary or itinerant places to be immediately due and payable and collect the same when in its discretion it believes that there is a possibility that the tax herein imposed will not be paid.

Section 5. Every person receiving any payment of charges for admissions taxed hereunder shall collect the amount of tax imposed hereby from the person making such payments, shall be deemed holding such tax in trust for the Town of Granite Falls, until paid to it, and all taxes collected as herein imposed shall be due and payable to the Treasurer of the Town of Granite Falls in bi-monthly installments and remittances therefor shall be made on or before the fifteenth day of the month next succeeding the bi-monthly period in which the tax is collected or accrued. The Town of Granite Falls may in its discretion request verified annual returns from any tax payer setting forth such additional information as it may deem necessary to determine correctly tax liability and may at its pleasure furnish forms upon which such bi-monthly reports shall be made on which such information as deemed by it necessary to determine the proper amount of tax to be paid shall be furnished by such taxpayer.

Section 6. Any person or organization who shall violate any part of this ordinance shall be guilty of a misdemeanor and upon conviction therefore shall be subject to a fine of not less than Five Dollars (\$5.00) or more than One Hundred Dollars (\$100.00) or imprisonment in the Town jail not exceeding 30 days or by both such fine and imprisonment.

Passed by the Town Council and approved by the Mayor this 7th day of June, 1943.

JACK WEBB, Mayor

ATTEST:
George D. Thompson
Town Clerk