

CODE

CITY OF MONROE  
ORDINANCE NO. 021/2013

AN ORDINANCE OF THE CITY OF MONROE, WASHINGTON, AMENDING THE PROVISIONS OF SECTION 5.03.010 DEFINITIONS TO CLARIFY THAT ARCADES AND ARCADE GAMES SUCH AS VIDEO GAMES, ARE WITHIN THE COVERAGE OF THE CITY ADMISSIONS TAX, CHAPTER 5.03 MMC, AND ESTABLISHING AN EFFECTIVE DATE

---

WHEREAS, the City's admissions tax is intended to cover charges made for entertainment in a wide variety of venues, and

WHEREAS, technology and the video game industry have increased in popularity, and

WHEREAS, such games are clearly within the intent of the original ordinance and are currently covered by the provisions of Section 5.03.010(C) MMC as an entertainment activity, and

WHEREAS, the City Council wishes to clearly clarify such inclusion by incorporating the terms "arcade" and "arcade and video games" into the existing ordinance for the purpose of clarity.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF MONROE, WASHINGTON, DO ORDAIN AS FOLLOWS:

Section 1. The Monroe Municipal Code, Chapter 5.03, Section 5.03.010 Definitions, is hereby amended to provide in its entirety as follows:

**5.03.010 Definitions.**

"Admission charge," in addition to its usual meaning shall include but not be limited to the following:

A. A cover charge or a charge made for use of seats or tables, reserved or otherwise, and similar accommodations.

B. A charge made for rental or use of equipment or facilities for purposes of entertainment or amusement and, where the rental of the equipment or facilities is necessary to the enjoyment of the privilege for which general admission is charged, the combined charge shall be considered as the admission charge.

C. A charge made for entertainment activities or admission to any theater, dance hall, cabaret, adult entertainment cabaret, golf course, private club, auditorium, circus, side show, outdoor amusement park, arcade, or any similar place; and includes equipment to which persons are admitted for purposes of entertainment such as arcade and video games, merry-go-rounds, ferris wheels, dodgems, roller coasters, go-carts and other rides, whether such rides are restricted to tracks or not.

D. A sum of money referred to as a "donation" which must be paid before entrance is allowed.

E. A charge made for food and refreshment in any place where free entertainment, recreation or amusement is provided.

F. A charge made for season tickets or subscriptions for an event held in the city of Monroe.

G. Automobile parking charges if the amount of the charge is determined according to the number of passengers in the automobile.

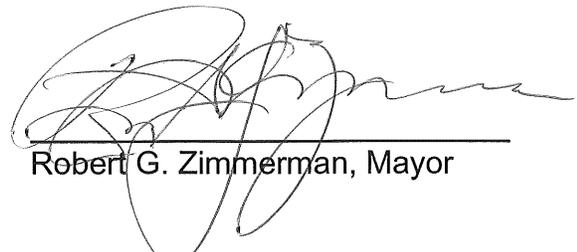
H. "Admission charge" does not include persons paying an admission to any activity of any elementary or secondary school. This includes a tax on persons who are admitted free of charge or at reduced rates to any place for which other persons pay a charge or a regular higher charge for the same privileges or accommodations. This admission charge does not apply to bona fide charitable organizations as defined in RCW 19.09.020, and/or Section 501(c)(3) of the Internal Revenue Code; or special benefits performances offered as a fund raiser for the community. Evidence of exempt status is required and must be submitted with application.

Section 2. Effective Date. This ordinance, being an exercise of a power specifically delegated to the City legislative body, is not subject to referendum, and shall take effect five (5) days after passage and publication of an approved summary thereof consisting of the title.

PASSED by the City Council and APPROVED by the Mayor of the City of Monroe, at a regular meeting held this 10th day of December, 2013.

1<sup>st</sup> and Final Reading: December 10, 2013  
2<sup>nd</sup> Reading: Waived  
Published: December 17, 2013  
Effective: December 22, 2013

CITY OF MONROE, WASHINGTON:



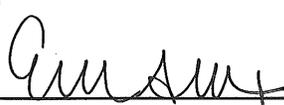
---

Robert G. Zimmerman, Mayor

(SEAL)

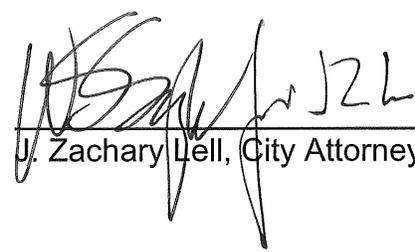
ATTEST:

APPROVED AS TO FORM:



---

Elizabeth M. Smoot, CMC, City Clerk



---

J. Zachary Zell, City Attorney