

**CITY OF SNOHOMISH
Snohomish, Washington**

ORDINANCE 2255

**AN ORDINANCE OF THE CITY OF SNOHOMISH, WASHINGTON
AMENDING THE CITY'S FINANCE REGULATIONS, AS SET FORTH
IN TITLE 3 OF THE SNOHOMISH MUNICIPAL CODE (SMC),
AMENDING CHAPTER 3.18 SMC "ADMISSIONS TAX," AND
PROVIDING FOR SEVERABILITY**

WHEREAS, in accordance with the City's right, duty, and authority to enact laws for the protection of the public health, safety, and general welfare, the City has established regulations for adult-oriented businesses; and

WHEREAS, the City Council finds that it is appropriate to review and amend the Snohomish Municipal Code (SMC) from time to time as circumstances warrant; and

WHEREAS, pursuant to Ordinance 1791 adopted by the City Council in 1995, the Snohomish Adult Use Study Committee was established to determine if there were secondary land use impacts related to adult businesses or adult clubs; to determine the nature of these impacts on the community; and to develop recommendations for future action to address such impacts, including revised regulations for adult use businesses and adult clubs; and

WHEREAS, following from the work of the Snohomish Adult Use Study Committee and attendant review by the Planning Commission, the City Council passed Resolution 956, which confirmed and ratified land use regulations for adult entertainment businesses as adopted in Ordinance 1867, and adopted Ordinances 1880 and 1898, which established an admissions tax and business regulations for certain adult entertainment businesses, including adult motion picture theaters, adult drive-in theaters, adult cabarets, adult panorams, bikini clubs, bath houses, body shampoo parlors, tattoo parlors, and body studios; and

WHEREAS, an admissions tax for adult entertainment uses is currently established in Chapter 3.18 SMC; and

WHEREAS, in approving Ordinance 2256, the City Council repealed business regulations related to bikini clubs in Title 5 SMC; and

WHEREAS, bikini clubs are not identified as a separate land use or distinct adult entertainment business in the SMC; and

WHEREAS, for internal consistency within the SMC, it is appropriate to remove references to bikini clubs in Chapter 3.18 SMC; and

WHEREAS, WAC 197-11-800(19) exempts adoption of ordinances relating solely to governmental procedures, which contain no substantive standards regarding use or modification of the environment, from environmental review under the State Environmental Policy Act (SEPA), RCW Chapter 43.21C; and

WHEREAS, on May 7, 2013, following notice as required by law, a public hearing was held before the City Council and all who wished to be heard were heard; and

WHEREAS, the City Council has determined and hereby finds that the amendments to the Snohomish Municipal Code adopted in this ordinance will preserve the public health, safety, and welfare of Snohomish residents;

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

Section 1. Chapter 3.18 SMC, entitled “ADMISSIONS TAX” is hereby amended as set forth in the attached Exhibit A and is incorporated herein by this reference.

Section 2. Severability. If any section, subsection, sentence, clause, phrase, or word of this ordinance should be held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality thereof shall not affect the validity or constitutionality of any other section, subsection, sentence, clause, phrase, or word of this ordinance.

Section 3. Effective Date. This ordinance shall be effective five days after adoption and publication by summary.

ADOPTED by the City Council and **APPROVED** by the Mayor this 7th day of May, 2013.

CITY OF SNOHOMISH

By _____
KAREN GUZAK, MAYOR

ATTEST:

APPROVED AS TO FORM:

By _____
TORCHIE COREY, CITY CLERK

By _____
GRANT K. WEED, CITY ATTORNEY

Date of Publication: _____

Effective Date (5 days after publication): _____

EXHIBIT A

Chapter 3.18

ADMISSIONS TAX

Sections:

- 3.18.010 Definitions
- 3.18.020 Imposition of Admissions Tax
- 3.18.030 Collection and Remittance of Tax
- 3.18.040 Accounting Requirement
- 3.18.050 Payment of Tax
- 3.18.060 Late Payment Fee

Section 3.18.010 Definitions. Adult motion picture theater, adult drive-in theater, and adult cabarets shall be those businesses as defined by Chapter 5.60 SMC. An adult panoram shall be that business defined by Chapter 5.62 SMC. ~~((A bikini club shall be that business defined by Chapter 5.64 SMC.))~~

Section 3.18.020 Imposition of Admissions Tax. There is hereby levied and fixed a tax of one cent (1¢) on twenty cents (20¢) or fraction thereof to be paid by the person who pays an admissions charge to an adult motion picture theater, adult drive-in theater, adult cabaret, adult panoram, or ~~((bikini club))~~ similar adult use for which admission is charged. An admission charge shall be such charge as is defined as an "admission charge" by RCW 35.21.280 as said section exists or may be amended from time to time.

Section 3.18.030 Collection and Remittance of Tax. Each and all adult motion picture theaters, adult drive-in theaters, adult cabarets, adult panorams, and ~~((bikini clubs))~~ similar adult uses that receive payment of an admission charge shall collect the tax due from the persons paying the admission charge, and shall remit payment of the tax to the City of Snohomish.

Section 3.18.040 Accounting Requirement. Businesses subject to collection and remittance of taxation pursuant to this chapter shall account to the City not less often than quarterly showing the admissions charges received within the City on a month by month basis and the taxation collected and to be remitted. The City shall have the right, at its expense, to conduct such audit procedures as may be necessary to confirm such accounting and shall have the right, at the expense of the business subject to the obligation to collect and remit taxation, to conduct such audit procedures as are necessary to establish or account for the taxable revenue should the business subject to taxation fail or refuse to provide an accounting as provided by this section.

Section 3.18.050 Payment of Tax. The tax to be collected and remitted pursuant to this chapter shall be paid monthly upon the 20th day of the month next succeeding the month in which admissions charges were collected by the businesses subject to this chapter.

Section 3.18.060 Late Payment Fee. As to all taxes due under this chapter, beginning with the tax to be paid on the 20th day of the month following the effective date of imposition of a tax on admissions, if said tax is not collected and remitted by said 20th day, a late payment penalty shall accrue, be fixed, levied and added to the tax collection due from the business as follows:

If any tax is not collected and remitted within forty-five (45) days of its due date, a penalty shall be added equal to five percent (5%) of the tax, with a minimum penalty of TWO DOLLARS (\$2). (Ord. 1898, March 1999)