

AN ORDINANCE amending Ordinance No. 6 by adding thereto the section providing for exemptions to the admission tax.

THE CITY COUNCIL OF THE CITY OF BELLEVUE DO ORDAIN AS FOLLOWS:

Section 1. Ordinance No. 6, approved by the City Council on the 21st day of April, 1953, relating to admission taxes, is amended by adding thereto a section 15 which shall provide as follows:

"Section 15. Exemptions. No tax shall be levied under this ordinance in respect of---

(a) Certain religious, educational, or charitable entertainments, etc.---

(1) In general.--Except as provided in paragraph (2), any admissions all the proceeds of which inure---

(A) exclusively to the benefit of--

(i) a church or a convention or association of churches;

(ii) all public elementary and secondary schools and such private schools as may be conducted by any church, if such organization normally maintains a regular faculty and curriculum and normally has a regularly organized body of pupils or students in attendance at a place where its educational activities are regularly conducted;

(iii) a corporation or any community chest, fund, or foundation organized and operated exclusively for charitable purposes, exempt under Section 101 (6) of the U.S. Internal Revenue Code, if such corporation or organization is supported in whole or in part by funds contributed by the United States or any state or political subdivision thereof, or is primarily supported by contributions from the general public;

(iv) a society or organization conducted for the sole purpose of maintaining symphony orchestras or operas and receiving substantial support from voluntary contributions;

(v) an organization which is exempt under Section 101 (6) of the U.S. Internal Revenue Code and which is operated for the purpose of conducting an annual chautauqua program of educational, cultural, and religious activities at a permanent location--

if no part of the net earnings thereof inures to the benefit of any private stockholder or individual;

(B) exclusively to the benefit of National Guard organizations, Reserve Officers' associations or organizations, posts or organizations of war veterans, or auxiliary units or societies of any such posts or organizations, if such posts, organizations, units, or societies are organized in the United States or any of its possessions, and if no part of their net earnings inures to the benefit of any private stockholder or individual; or

- (c) exclusively to the benefit of a police or fire department of any city, town, village, or any municipality or exclusively to a retirement, pension, or disability fund for the sole benefit of members of such a police or fire department or to a fund for the heirs of such members.
- (2) Nonexempt admissions--The exemption provided under paragraph (1) shall not apply in the case of admissions to (A) any athletic game or exhibition unless the proceeds inure exclusively to the benefit of an elementary or secondary school or unless in the case of an athletic game between two elementary or secondary schools, the entire gross proceeds from such game inure to the benefit of a hospital for crippled children, (B) wrestling matches, prize fights, or boxing, sparring, or other pugilistic matches or exhibitions, (C) carnivals, rodeos, or circuses in which any professional performer or operator participates for compensation, or (D) any motion picture exhibition.
- (b) Certain concerts.--Any admissions to concerts conducted by a civic or community membership association if no part of the net earnings thereof inures to the benefit of any stockholders or members of such association; or
- (c) Municipal swimming pools, etc.--Any admissions to swimming pools, bathing beaches, skating rinks, or other places providing facilities for physical exercise, operated by the City; or
- (d) Home and garden tours.--Any admission to a home or garden which is temporarily opened to the general public as part of a program conducted by a charitable society or organization to permit the inspection of historical sites, homes and gardens--if no part of the net earnings thereof inures to the benefit of any private stockholder or individual."

Section 2. This ordinance shall take effect and be in force five days after its passage, approval and publication.

PASSED by the City Council on the 27<sup>th</sup> day of October, 1953, and signed in authentication of its passage this 27<sup>th</sup> day of October, 1953.

Approved as to form:

Renaith L. Cook  
City Attorney

James J. Dore  
Mayor

William J. Lane  
Councilman

Alden H. Hanson  
Councilman

(SEAL)

Attest:

Helen R. Miller  
City Clerk

FILED

CITY OF BELLEVUE

DATE October 28-1953

CITY CLERK Helen R. Miller

Date of publication: October 29, 1953.