Admissions Tax Exemption

Live Music -Prequalification Checklist

- ☐ My premise or location (venue) has occupancy of 999 or less (500 or less if applying for exemption as a Small Venue)
- ☐ My business will present live music on at least three (3) separate days per week on a regular schedule (at least two (2) separate days if applying for exemption as a Small Venue).
- ☐ My business hires one or more musicians to perform at least 16 individual performances per week (Not applicable if applying for exemption as a Small Venue)
- ☐ My business/organization has a current City of Seattle business license/tax account with no outstanding obligations.
- ☐ My business has not obtained more than three (3) violations of law concerning public health, public safety, noise, licensing, taxing or permitting related to the ownership, possession, occupation, operation, use or maintenance of the location or premise.
- ☐ My business already has a Certificate of Registration for Admission Tax with the City of Seattle
- ☐ Upon application, we will be able to provide a copy our Certificate of Occupancy.
- ☐ Our business is prepared to maintain records of all Live Music performances, to be submitted to City of Seattle in an itemized Quarterly report (an itemized Annual report if applying for exemption as a Small Venue)

If one or more of these items are not fulfilled, an application for exemption of the Admission Tax for Live Music Venues under SMC 5.40.028 will not be considered for approval.

To check the status of business license/tax account, obtain an application for Certificate of Registration for Admission Tax, or if you have questions please contact our office by phone at (206) 684-8484 or e-mail tax@seattle.gov.

Please be sure to have your customer number ready or to include it in your e-mail inquiry.

Revised 3-2-2016
Authored by T.Fujio

City of Seattle
Licensing and Tax Administration

Fred Podesta, Director, Department of Finance and Administrative Services
Edward B. Murray, Mayor

APPLICATION INSTRUCTIONS
FOR EXEMPTION FROM COLLECTING ADMISSION TAX
LIVE MUSIC VENUES

IMPORTANT: The person filling out the Application must be a registered owner of the business.

Customer Number: Please enter the Customer Number which can be found on the business license of the establishment for which you are applying for Admission Tax Exemption.

Liquor License Number: Please refer to your Washington State, Liquor Control Board, Notice of Approval Notification Liquor License Number.

Application Date: Please enter the date when the Application will be delivered/sent to the City of Seattle

1. Legal Ownership: Please provide the name of the legal entity as follows:
   - Sole Proprietor: list last name, then first name and middle initial;
   - Corporation: list the corporate name as filed with the State of Washington (not the shareholder's names);
   - Partnership: list the partners' last names only;
   - LLC - (Limited Liability Company): list the name as filed with the State (not the owner's names).
2. Name of Venue/Nightclub: Please provide the trade name of the venue as used currently on all publicity materials (including web site), signage boarding, and as entered on your liquor license. Please also include (if applicable) the previous name that the venue traded under.
3. Address of Venue: Please provide the U.S. Postal Service approved physical address of the venue.
4. Mailing address of Venue: Please provide the U.S. Postal Service approved mailing address of the venue if different.
5. Name of Venue Owner: Please only use the full name(s) of the person(s) who are listed on the Washington State Liquor Control Board Approved Notification for the venue. If the venue is equally co-owned by a number of people in the form of a corporation, please provide all full names.
6. Person Completing this Application Must be Venue Owner: The legal owner of the venue must initial this box.

7. Primary Contact Person: Please provide the name and role of the person(s) that you wish, as owner of the venue, to be the point of contact for day-to-day communication with the City of Seattle

8. Contact Phone Numbers: Please provide telephone numbers for the person identified in item 7.

9. Contact Email Address: Please provide the email address for the person identified in item 7.

10. Venue Owner Address: Please provide full address details for the venue owner identified in item 5.

11. Names of the Persons with a Legal Interest in the Business: Please provide the full names of all persons identified on the Washington State Liquor Control Board, Approved Application Notification with full names of all subsequent legal owners.

Sworn Statement: The legal owner of the venue must initial each box certifying the criteria for exemption have been met. If the legal owner is a person other than an individual, then an authorized individual must initial each box, and sign the application. For a corporation, an authorized individual must be a corporate officer, for a partnership, it must be a Partner with the authority to sign on behalf of the partnership. This may be completed prior to obtaining the Notary Public Seal to begin the application process. HOWEVER, the application will not be approved until the fully executed and notarized original is received.

Mail completed application and required documentation to:

Attn: Tamiko Fujio
City of Seattle – Licensing & Tax Administration
PO Box 34214
Seattle, WA 98124-4214

City of Seattle
Department of Finance and Administrative Services

Customer #: _____

Liquor License #: _____

APPLICATION FOR EXEMPTION FROM COLLECTING ADMISSION TAX

LIVE MUSIC VENUES

(SMC CHAPTER 5.40.028)

Application Date _____

1. Legal Ownership: _____

2. Name of Venue/Nightclub: _____

3. Address of Venue: _____

4. Mailing address of Venue (if different from above: _____

5. Name of Venue Owner: _____

6. Person Completing This Application Must be Venue Owner:_____(Please Initial)

7. Primary Contact Person:_____Role: _____

8. Contact Phone Number(s): Business # _____ Mobile # _____

9. Contact Email Address: _____ Club Email: _____

10. Venue Owner Address: _____

11. Names of All Persons With a Legal Interest in the Business:

Name: _____ (Role) _____

Name: _____ (Role) _____

Name: _____ (Role) _____

(Attach additional page if necessary)

Please Initial

_____ The Premise Certificate of Occupancy is for fewer than 1000 persons (or fewer than 500 persons if applying as Small Venue). (Attach a copy)

_____ The Premise schedules live music on at least 3 separate days every week (or at least 2 separate days every week if applying as Small Venue).

_____ The Premise provides not less than 16 individual performances per week (if applying as a Small Venue please leave blank)

_____ The Premise/Applicant is current on all City of Seattle taxes and licenses.

_____ The Premise/Applicant has not received more than 3 violations of law concerning public health, public safety, noise, licensing, taxing or permitting related to the ownership, possession, occupation, use or maintenance of the location or premises in the preceding 12-month period.

_____ The Premise/Applicant agrees to comply with all requirements of SMC 5.40.028.

_____ The Applicant understands that this Exemption is not transferrable.

STATE OF WASHINGTON)

COUNTY OF KING) ss.
CITY OF SEATTLE)

OATH AND NOTARIZED SIGNATURE REQUIRED

By Notary Public

I,_____, being first duly sworn upon oath, depose and say, under penalty of perjury under the laws of the State of Washington, that I have personal knowledge of the matter stated in this application and statements contained therein are true.

I UNDERSTAND THAT FILING A FALSE APPLICATION IS GROUNDS FOR DENIAL OF THIS EXEMPTION.

X_____
Authorized Signature

Subscribed and sworn to before me this_____day of_____, 20_____

_____
Notary Public

(This Section for Office Use Only)

[ ]	Application is Complete and Signature Notarized (LTA)
[ ]	Total Venue Capacity Received and Verified (DPD)
[ ]	Violations Reviewed and Confirmed (ENF)
[ ]	Tax and License Information Reviewed and Confirmed (LTA)

[ ] Approved [ ] Denied Reviewed by:_____

5.40.028 - Tax exemption—Musical venues

A. The admission tax as imposed in Section 5.40.020 shall not apply to any person paying an admission charge to any premises or location for which the Director has issued a certificate of exemption pursuant to this Section 5.40.028; however, the admission tax shall be due for any and all admission charges paid prior to the issuance of a certificate of exemption, or paid after the Director has cancelled a certificate of exemption, or paid at any time during which a cancellation of a certificate of exemption could or should have been in effect under any one or more of subsections 5.40.028.G.1 through 5.40.020.G.6.

B. A premises or location is eligible for a certificate of exemption if either subsection 5.40.028.B.1 or 5.40.028.B.2 applies:

1. The premises or location has a certificate of occupancy of fewer than 1,000 persons; and

   a. The person conducting or operating the premises or location or any other person authorized by such person hosts or presents live music on at least three separate days per week at the premises or location on a regular schedule. For purposes of this Section 5.40.028, "live music" means an active performance of music by an individual (or individuals) who, at the time of and during the performance, creates music or engages in an audible form of artistic expression, other than, or in addition to, any pre-recorded music, for an audience through the use or manipulation of voice, instruments, or electronic or computerized equipment or formats; and

   b. The person or persons conducting or operating the premises or location or any other authorized person hires one or more musicians to perform the equivalent of 16 individual performances per week at the premises or location. Repeat performances by the same individual or group shall each be counted. Where performances are by a duo, trio, band, ensemble, or other performing group, the number of individual performances shall be determined by multiplying the number of performing group members by the number of performances by the group; and

   c. The premises or location is current with all license and tax requirements.

2. The premises or location has a certificate of occupancy of 500 or fewer persons; and

   a. The person conducting or operating the premises or location or any other person authorized by such a person hosts or presents live music on at least two separate days per week at the premises or location on a regular schedule; and

   b. The premises or location is current with all license and tax requirements.

C. A premises or location that has obtained more than three violations of law concerning public health, public safety, noise, licensing, taxing or permitting related to the ownership, possession, occupation, operation, use, or maintenance of the location or premises in any 12 month period shall be ineligible for a certificate of exemption for a period of one year from the date of the last violation. For purposes of this Section 5.40.028 a premises or location has obtained a violation if there is a legally binding final decision, order, citation, or other finding of violation entered by any court, adjudicative body, or government agency against any legal owner, operator, manager, or employee of the premises or location, or any other person hosting or presenting live music at the premises or location.

D. Any person conducting or operating a premises or location seeking a certificate of exemption under this Section 5.40.028, who has not previously been issued a certificate of exemption for the same premises or location, shall present to the Director a copy of the certificate of occupancy required under subsection 5.40.028.B, and shall submit a completed application for the certificate of exemption on forms and in a manner prescribed by the Director. The application shall contain a certification that the conditions set forth in subsection 5.40.028.B will be satisfied during the period that the certificate of exemption is to be in effect, and a separate certification that the premises or location is not ineligible under subsection 5.40.028.C. The Director shall issue a certificate of exemption for the premises or location, unless the Director finds that the eligibility requirements of

subsections 5.40.028.B and 5.40.028.C cannot be met. A certificate of exemption is non-transferable, shall be valid only with respect to the original applicant, and shall apply only to the premises or location that is the subject of the application.

E. A person to whom a certificate of exemption has been issued under this Section 5.40.028 shall report to the Director as follows:

1. Each person to whom a certificate of exemption has been issued for a premises or location that has a certificate of occupancy for 501 or more persons shall report, on a quarterly basis, on forms prescribed by the Director, information sufficient to verify that, during the corresponding quarter, the premises or location was in compliance with the requirements of this Section 5.40.028, including, but not limited to, the requirements in subsection 5.40.028.B, and that the premises or location can continue to meet the requirements. The Director shall establish by rule the information required. The report shall be due in accordance with the provisions pertaining to the quarterly due dates for remittance of tax under Chapter 5.55.

2. Each person to whom a certificate of exemption has been issued for a premises or location that has a certificate of occupancy of 500 or fewer persons shall report, on an annual basis, on forms prescribed by the Director, information sufficient to verify that, during the corresponding year, the premises or location was in compliance with the requirements of this Section 5.40.028, including, but not limited to, the requirements in subsection 5.40.028.B, and that the premises or location can continue to meet the requirements. The Director shall establish by rule the information required. The report shall be due in accordance with the provisions pertaining to the quarterly due dates for remittance of tax under Chapter 5.55.

F. Each person to whom a certificate of exemption has been issued shall immediately notify the Director if a premises or location for which a certificate of exemption has been issued fails to be eligible under subsection 5.40.028.C, or fails to be in compliance with any requirement contained in this Section 5.40.028 or any rule or regulation of the Director implementing it, other than those contained in subsection 5.40.028.B.

G. The Director shall cancel the certificate of exemption of a location or premises upon a determination by the Director:

1. That a person secured the certificate of exemption by making a false representation in the application for the certificate; or

2. That the premises or location is ineligible for a certificate of exemption under subsection 5.40.028.C; or

3. That the premises or location is not in compliance with any requirement contained in this Section 5.40.028 or any rule or regulation of the Director implementing it other than the requirements contained in subsection 5.40.028.B; or

4. That, during any quarterly period, the premises or location fails to host or present live music on at least 80 percent of the number of days that the premises is required to present live music under subsection 5.40.028.B during that quarterly period; or

5. That, during any quarterly period, the premises or location fails to hire musicians to perform at least 80 percent of the number of individual performances required under subsection 5.40.028.B during that quarterly period; or

6. That the person to whom the certificate of exemption has been issued no longer conducts or operates the premises or location that is the subject of the exemption.

A person whose certificate of exemption has been cancelled may re-apply for a certificate for the same premises or location, but no re-application shall be approved unless the person shows that the premises or location is eligible under the requirements of this Section 5.40.028 and all rules and regulations of the Director implementing it at the time of the re-application, and further, that the location or premises has been in compliance with subsection 5.40.028.B during the 30 day period prior to the re-application. Any person wishing to re-apply shall submit the material required in subsection 5.40.028.D,

which material shall be current as of the date of the re-application, and, in addition, shall submit all information required by the Director as established by rule, including all information required to have been reported pursuant to subsection 5.40.028.E during any period of time, within the maximum period of limitation applicable under Chapter 5.55 for the assessment of tax, that any previous certificate of exemption was in effect.

H. The Director shall not issue a certificate of exemption to any person who is found by the Director to have made a false representation on any application or re-application made under this Section 5.40.028.

I. Any person to whom a certificate of exemption has been issued shall promptly notify the Director of any change of address. If the Director has cancelled a certificate of exemption, the Director shall provide notice of the cancellation to the person to whom the certificate of exemption was issued by mailing such notice in writing to the address of the person as last reported to the Director. Any person whose certificate of exemption has been cancelled may contest the cancellation by filing a written request for hearing with the Hearing Examiner within ten days after the mailing of the notice of cancellation. If the person whose certificate of exemption has been cancelled files a written request for hearing within the prescribed period, the Hearing Examiner shall schedule and conduct a hearing in accordance with the applicable Hearing Examiner rules.

(Ord. 124902, § 1, 2015; Ord. 122989, § 1, 2009)