

## CENTRAL WASHINGTON UNIVERSITY

SUBJECT: City of Ellensburg Admissions Tax

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The City of Ellensburg has an ordinance (City Ordinance #3907) that imposes a 5% tax on admission charges for certain events and activities within the city limits. The following is a list of those activities as set forth in the ordinance that pertains to Central Washington University:

1. Admission to any athletic game or exhibition.
2. Admission to any motion picture exhibition or showing.
3. Admission to any stage show, musical, or comedy performance in which any performer participates for compensation, if the anticipated ticket sales exceed \$2,500 per event\*.

\*Please note that educational or informational lectures are not subject to admissions tax.

This list is not intended to be all-inclusive and considerations must be made for any department charging admission to an event. If a department has questions about the applicability of admissions tax, please contact the Fiscal Technician in the Accounting Department at 963-2395.

Sponsoring departments are required to inform the Accounting Department about events that may be subject to the admissions tax. Those departments are responsible for payment of the tax and may adjust admissions costs accordingly. The Accounting Department will remit the tax to the City of Ellensburg on a quarterly basis. Revenues from taxable events should be posted to account code 44206 – Admissions Tax.

Again, if there are any questions, please contact the Accounting Department at 963-2395.