

## ATTRACTIONS and ENTERTAINMENT SECTOR

### Q: Does this apply to my business?

A: If your adjusted gross revenue is BELOW \$200,000 then you are NOT subject to the fee.

### Q: What is 'adjusted gross revenue'?

A: 'Adjusted gross revenue' is gross income after any valid deduction or exemptions in current state law.

Proposed Fee Structure	
<i>Adjusted Gross Revenue</i>	<i>Annual Fee</i>
\$200,000 - \$599,999	\$100
\$600,000 - \$999,999	\$250
\$1,000,000 - \$1,999,999	\$400
\$2,000,000 - \$4,999,999	\$1,000
>\$5 million	\$5,500

### Q: What is included in the definition of 'attractions and entertainment'?

A: 'Attractions and entertainment' is defined in the legislation largely based on the definition used by the Department of Revenue when calculating B&O, specifically:

- Producing live presentations involving the performance of actors, actresses, singers, dancers, musical groups, or other performing artists;
- Operating a professional or semiprofessional team or club primarily engaged in participating in live sporting events before a paying audience;
- Operating any kind of racetrack or the presenting or promoting of racing events held at a racetrack;
- Organizing, promoting, or managing performing arts productions; sporting events; and similar events, such as fairs, concerts, and festivals;
- Representing or managing creative and performing artists, athletes, entertainers, or other public figures;
- The preservation and exhibition of objects of historical, cultural, or educational value;
- The preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest;
- The preservation and exhibition of live plant or animal life displays;
- The preservation and exhibition of natural areas or settings;
- Operating an amusement park, theme park, water park, or similar facility;
- Operating an amusement arcade or parlor, including a billiards parlor;
- Operating a golf course open to the public;
- Operating a driving range or miniature golf facility;
- Operating a downhill or cross-country skiing area, including operating equipment such as ski lifts and tows;
- Acting as a travel agent or tour operator taxable under RCW 18 82.04.260(5);
- Engaging in the business of operating contests of chance taxable under RCW 82.04.285; or
- Operating a "marina," which means providing docking or storage facilities primarily or exclusively for pleasure craft owners, with or without any related activities, such as retailing fuel and marine supplies, and repairing, maintaining, or renting pleasure craft.