

Statewide Tourism Marketing Act

FOOD SERVICE SECTOR

Q: What is included in the definition of 'Food Service'?

A: 'Food Service' is defined in the legislation as a business whose primary business activity is operating a restaurant as defined in RCW 82.08.9995 specifically:

"Restaurant" means any establishment having special space and accommodation where food and beverages are regularly sold to the public for immediate, but not necessarily on-site, consumption, but excluding grocery stores, mini-markets, and convenience stores. Restaurant includes, but is not limited to, lunch counters, diners, coffee shops, espresso shops or bars, concession stands or counters, delicatessens, and cafeterias. It also includes space and accommodations where food and beverages are sold to the public for immediate consumption that are located within hotels, motels, lodges, boarding houses, bed and breakfast facilities, hospitals, office buildings, movie theaters, and schools, colleges, or universities, if a separate charge is made for such food or beverages. Mobile sales units that sell food or beverages for immediate consumption within a place, the entrance to which is subject to an admission charge, are "restaurants." So too are public and private carriers, such as trains and vessels, that sell food or beverages for immediate consumption if a separate charge for the food and/or beverages is made. A restaurant is open to the public for purposes of this section if members of the public can be served as guests. "Restaurant" does not include businesses making sales through vending machines or through mobile sales units such as catering trucks or sidewalk vendors of food or beverage items.

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	
Adjusted Gross Revenue	Annual Fee
Less than \$500,000	\$25
\$500,000 – \$999,999	\$175
\$1,000,000 – \$1,499,999	\$350
\$1,500,000 – \$1,999,999	\$525
\$2,000,000 – \$2,499,999	\$700
\$2,500,000 – \$2,999,999	\$875
\$3,000,000 – \$3,499,999	\$1,050
\$3,500,000 – \$3,999,999	\$1,225
\$4,000,000 – \$4,499,999	\$1,400
\$4,500,000 – \$4,999,999	\$1,575
\$5,000,000 – \$5,499,999	\$1,750
\$5,500,000 – \$5,999,999	\$1,925
\$6,000,000 – \$6,499,999	\$2,100
\$6,500,000 – \$6,999,999	\$2,275
\$7,000,000 – \$7,499,999	\$2,450
\$7,500,000 – \$7,999,999	\$2,625
\$8,000,000 – \$8,499,999	\$2,800
\$8,500,000 – \$8,999,999	\$2,975
\$9,000,000 – \$9,499,999	\$3,150
\$9,500,000 – \$9,999,999	\$3,325
Over \$10,000,000	\$3,500