

Seattle Office of Arts and Culture Revenue and History



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Currently OAC has four main revenue sources

1. Municipal Arts Fund = “1% for Art”
2. Arts and Culture Fund = “Admission Tax”
3. General Fund = Allocated by council. Amount varies.
4. Payroll Expense Tax = council. Amount varies.

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Budget Summary by Fund Office of Arts and Culture						
	2021 Actuals	2022 Adopted	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Municipal Arts Fund 1% for Art	4,334,944	5,639,264	4,087,784	5,799,011	5,703,103	5,804,346
Arts and Culture Fund Admission Tax	10,400,177	11,277,152	10,640,531	16,409,553	19,341,264	17,299,842
General Fund	14,819	1,550,000	631,500	20,000	TBD	TBD
Payroll Taxes		3,000,000	2,923,360	675,000	350,000	TBD
Coronavirus Local Fiscal Recovery Fund	85,045		2,461,482		n/a	n/a
Totals	14,834,985	21,466,416	20,744,657	22,903,564	25,394,366	23,104,188

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Municipal Arts Fund = “1% for Arts”

	2021 Actuals	2022 Adopted	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Municipal Arts Fund	4,334,944	5,639,264	4,087,784	5,799,011	5,703,103	5,804,346

- Established in 1973.
- Sets aside 1% of city-funded construction or capital improvement project funds for commission, purchase, and installation of artwork.
 - Statues
 - Murals
 - Artwork for office spaces
 - Etc.
- As of 2023, the program had funded the creation of 4,000+ pieces by 1,500+ artists.
- The County and the City both have a 1% for Arts program. The county funding is managed by 4Culture. The city funding is managed by the Office of Arts and Culture and pays for the Public art Program.

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Arts and Culture Fund = “Admission Tax”

	2021 Actuals	2022 Adopted	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Arts and Culture Fund	10,400,177	11,277,152	10,640,531	16,409,553	19,341,264	17,299,842

- History:
 - Original legislation existed in the mid 1930s.
 - The version we have now was passed by Seattle City Council in Fall 2009, which was then enacted January 2010.
- Charges 5% of the price of admission generated at certain Seattle entertainment venues and events.
- Distributed to the Office of Arts and Culture

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Which venues charge the Admission Tax?

Commercial entertainment venues and city attractions charge a 5% admission tax on the total price of the cost of admission.

Some examples include:

- The Space Needle
- The Great Wheel
- Movie theatres
- Emerald City Comic Con
- Commercial events at large nonprofit organizations

Which venues do not charge the Admission Tax?

Certain small music venues and non-profits are exempt from the admission tax, depending on their size and how often they host events.

T-Mobile Park and Lumen Field charge a King County Admission Tax (5 - 10% the cost of Admission) to maintain and renovate the venues. These stadiums do not charge City Admission Tax.

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Advocating for Admission Tax and the Office of Arts and Culture.

The Office of Arts and Culture uses its funding to support arts education, individual artists, and Seattle arts and culture organizations.

Funding supports:

- Operating the King Street Station gallery and the Langston Hughes Performing Arts Institute
- Providing grants to individual artists and organizations
- And supporting The Creative Advantage which provides arts education to all Seattle Public School students.

As the funding generated by the Admission Tax increases, the City Council and Mayor's office are interested in using some of the Admission Tax revenue to fill budget gaps in other places.

We'd like to advocate that the Office of Arts and Culture continue receiving all of the revenue generated by the Admission Tax.

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General Fund

- Collected from taxes, specifically property tax, sales tax, Business and Occupation (B&O) tax, and utility taxes. Other revenue sources include licenses, fees, and fines.
- About \$1.9 Billion (City's total budget is \$8.3 Billion)

Payroll Expense Tax

- Often referred to as “Jump Start tax”
- On Nov. 21, 2023, the Seattle City Council approved legislation that increases the tax rates in each category, depending on the total payroll expense of the business.
- About \$8.8 Million in 2025