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ORDINANCE NO. 12

AN ORDINANCE OF THE CITY OF WOODINVILLE, WASHINGTON, RELATING TO GAMBLING; PROVIDING FOR TAXATION OF CERTAIN GAMBLING ACTIVITIES; PROVIDING FOR LATE FEES; PROHIBITING SOCIAL CARD GAMES; PROHIBITING CERTAIN ACTS; PROVIDING FOR CRIMINAL PENALTIES; AND ESTABLISHING AN EFFECTIVE DATE.

THE CITY COUNCIL OF THE CITY OF WOODINVILLE, WASHINGTON,
DO ORDAIN AS FOLLOWS:

Section 1. Gambling tax imposed. Pursuant to RCW 9.46.110 as the same now exists or may hereafter be amended, there is levied upon all persons, associations or organizations a tax on all gambling activity occurring within the City as permitted by state law at the following rates:

- A. Any bingo or raffle activity at a rate of ten percent of the gross revenues received therefrom less the amount paid for as prizes;
- B. Any amusement game shall be taxed only at a rate sufficient to pay the actual costs of enforcement of the provisions of this ordinance and RCW 9.46 and such taxation shall equal two percent of the sum of the gross revenues received therefrom less the amount paid for as prizes;
- C. Any punchboard or pull-tab activity at a rate of five percent of gross receipts;

Section 2. Exemptions. No tax shall be imposed pursuant to this ordinance on bingo or amusement games when such activities or any combination thereof are conducted by a bona fide charitable

or nonprofit organization as defined in RCW 9.46.0209 as the same now exists or may hereafter be amended, which organization has no paid operating or management personnel and has gross income from bingo or amusement games or any combination thereof not exceeding five thousand dollars per year less the amount paid for as prizes. No tax shall be imposed on the first \$10,000 of net proceeds from raffles conducted by bona fide charitable organizations.

Section 3. Administration of tax. The administration and collection of the tax imposed by Section 1 shall be by the City Clerk and pursuant to the rules and regulations of the Washington State Gambling Commission. The City Clerk is instructed and authorized to adopt appropriate reporting requirements, to ensure the effective administration of license holders exempt from the payment of said tax and to make such further rules and regulations for the purpose of carrying out the provisions of this ordinance.

Section 4. Charitable, nonprofit organization--
Declaration of intent to conduct gambling activity. For the purpose of identifying who shall be subject to the tax imposed by Section 1, any bona fide charitable or nonprofit corporation intending to conduct or operate any bingo game, raffle or amusement game which requires licensing as provided in and authorized by RCW Chapter 9.46 as the same now exists or may be hereafter amended, shall, prior to commencement of any such activity, file with the City Clerk a sworn declaration of intent to conduct or operate such activity, together with a copy of the license issued in accordance with RCW Chapter 9.46 as the same now exists or may

be hereafter amended, as amended. Thereafter, for any period covered by such State license or any renewal thereof, any such licensed bona fide charitable or nonprofit corporation shall, on or before the fifteenth day of the month following the end of the quarterly period in which the tax accrued, file with the City Clerk a sworn statement, on a form to be provided and prescribed by the City Clerk for the purpose of ascertaining the tax due for the preceding quarterly period.

Section 5. Tax due date--Delinquency.

- A. The tax imposed by Section 1 shall be due and payable in quarterly installments, and remittance therefor shall accompany such return and be made on or before the fifteenth day of the month next succeeding the quarterly period in which the tax accrued.
- B. For each payment due, if such payment is not made by the due date thereof, there shall be added a penalty as follows:
1. If paid on or before the final day of the month next succeeding the quarterly period in which the tax accrued, ten percent with a minimum penalty of five dollars;
 2. If paid prior to the fifteenth day of the second month next succeeding the quarterly period in which the tax accrued, fifteen percent with a minimum penalty of ten dollars;
 3. Failure to make payment by the fifteenth day of the second month succeeding the quarterly period in which the tax accrued shall result in a penalty of 20% with a minimum penalty of \$15.00.

Section 6. Financial records. It shall be the responsibility of all officers, directors and managers of any corporation conducting any gambling activities subject to taxation under this ordinance to make available at all reasonable times such financial records as the City Clerk may require in order to determine full compliance with this ordinance.

Section 7. Definitions. For the purposes of this ordinance, the terms used herein shall have the same meanings as defined in RCW Chapter 9.46 as now exists or as may hereafter be amended.

Section 8. Card games prohibited. Social card games, as defined in RCW 9.46.0281, are hereby prohibited.

Section 9. Unlawful acts. It is unlawful for any person liable for the tax imposed by this ordinance to fail to pay the tax when due or for any person to make any false or fraudulent return or any false statement in connection with said return.

Section 10. Penalty. Any person violating any provision of this ordinance shall be guilty of a misdemeanor and upon conviction thereof punished pursuant to state law or city ordinance.

Section 11. Severability. If any section, sentence, clause or phrase of this ordinance should be held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of any other section, sentence, clause or phrase of this ordinance.

Section 12. Effective date. This ordinance shall be effective as of the date of incorporation which is more than five (5) days after publication of an approved summary consisting of the title to this ordinance.

PASSED by the City Council of the City of Woodinville this 22nd day of February, 1993.

APPROVED:

Lucy DeYoung
MAYOR, LUCY DEYOUNG

ATTEST/AUTHENTICATED:

Marie O'Connell
CITY CLERK, MARIE O'CONNELL

APPROVED AS TO FORM:
OFFICE OF THE CITY ATTORNEY:

BY Wayne Teran

FILED WITH THE CITY CLERK:
PASSED BY THE CITY COUNCIL:
PUBLISHED: 3/1/93
EFFECTIVE DATE: 3/31/93
ORDINANCE NO. 12