

ORDINANCE NO. 574

AN ORDINANCE OF THE CITY OF WOODINVILLE, WASHINGTON, CONCERNING AMENDMENTS TO WMC SECTION 5.06.050 RELATING TO GAMBLING TAXES AND THE TAX DUE DATE; AND PROVIDING FOR SEVERABILITY; PROVIDING FOR SUMMARY PUBLICATION BY TITLE ONLY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Council of the City of Woodinville adopted Ordinance No. 12, 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; and

WHEREAS, Ordinances No. 66 and 530 amended Ordinance No. 12; and

WHEREAS, WMC Section 5 provides that payment of the imposed tax shall be made in quarterly installments on or before the 15th day of the second month next succeeding the quarterly period in which the tax accrued; and

WHEREAS, the City Council finds it to be in the best interest of the City of Woodinville to amend WMC Section 5 to provide for a longer period of time within which said gambling taxes shall be remitted to the City of Woodinville;

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

Section 1. Amendment to Section 5.06.050. Woodinville Municipal Code 5.06.050 is amended as follows (new text is shown by underline; deletions of text are shown by strikethrough); all other provisions of this chapter shall remain unchanged and in full force and effect:

5.06.050 Tax due date – Delinquency.

(1) The tax imposed by WMC 5.06.020 shall be due and payable in quarterly installments, and remittance therefor shall accompany such return and be made on or before the 30th 45 days of ~~the month next succeeding~~ after the end of the quarterly period in which the tax accrued.

(2) For each payment due, if such payment is not made by the due date thereof, there shall be added a penalty as follows:

(a) If paid on or before the ~~15th 60 days of the second month next succeeding from~~ the quarterly period in which the tax accrued, 10 percent with a minimum penalty of \$5.00;

(b) If paid ~~prior to the 30th on or before 75 days of the second month next succeeding from~~ the quarterly period in which the tax accrued, 15 percent with a minimum penalty of \$10.00;

(c) Failure to make payment by the ~~30th 75th day of the second month succeeding from~~ the end of the quarterly period in which the tax accrued shall result in a penalty of 20 percent with a minimum penalty of \$15.00. (Ord 66 § 1, 1993; Ord. 12 § 5, 1993)

Section 2. Severability. If any section, sentence, clause or phrase of this ordinance is 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 3. Effective Date. This ordinance or a summary thereof consisting of the title shall be published in the official newspaper of the City, and shall take effect and be in full force five (5) days after publication.

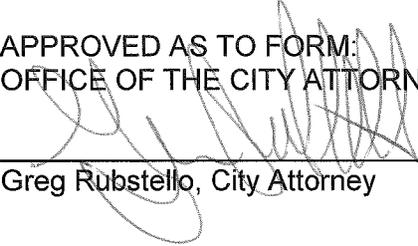
ADOPTED BY THE CITY COUNCIL AND SIGNED IN AUTHENTICATION OF ITS PASSAGE THIS 8th DAY OF OCTOBER, 2013.


Bernard W. Talmas, Mayor

ATTEST/AUTHENTICATED:


Jennifer Kuhn, City Clerk/CMC

APPROVED AS TO FORM:
OFFICE OF THE CITY ATTORNEY:


Greg Rubstello, City Attorney

PASSED BY THE CITY COUNCIL: 10-08-2013
PUBLISHED: 10-14-2013
EFFECTIVE DATE: 10-21-2013
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