

ORDINANCE NO. 362

CITY OF LACEY

AN ORDINANCE LEVYING A TAX ON THE OPERATION OF SOCIAL CARD GAMES, BINGO GAMES, RAFFLES, AMUSEMENT GAMES, PUNCHBOARDS AND PULL TABS, PROVIDING FOR THE COLLECTION THEREOF, AND PENALTIES FOR VIOLATIONS, AND ADDING A NEW CHAPTER TO THE LACEY MUNICIPAL CODE.

THE CITY COUNCIL OF THE CITY OF LACEY DOES ORDAIN AS FOLLOWS:

Section 1. There is hereby added to the Lacey Municipal Code a new chapter, 3.06, to read as follows:

"Section 3.06.010. There is hereby levied upon all persons, associations and organizations who have been duly licensed by the Washington State Gambling Commission in accordance with Chapter 9.46 Revised Code of Washington:

- A. To conduct or operate bingo games, raffles and amusement games, a tax rate of ten percent of the gross revenue received therefrom less the amount paid for prizes or as prizes; provided, however, that any organization or association holding or sponsoring not more than one event each calendar year at which or in conjunction with which bingo, amusement games or raffles are conducted, shall pay an application or declaration fee of Ten Dollars only, and shall be exempt from any further tax pursuant to this ordinance.
- B. To utilize punchboard or pull tabs, a tax computed at the rate of five percent of the gross receipts received in the conduct of such activity, computed by multiplying the number of chances played on such board or pull tab times the price or value of each individual chance or play.
- C. To conduct or operate any social card game, a tax of ten percent of the gross revenue received from the conduct or operation of said game or games.

Section 3.06.020. The collection of the tax imposed by this ordinance shall be by the City Treasurer of the City

"of Lacey; provided, however, that should the City contract with Thurston County for the collection of the tax, the tax shall be collected by the Thurston County Treasurer and the quarterly statement required by Section 3.06.030 and the quarterly tax payment required by Section 3.06.040 hereof, shall be paid to said Thurston County Treasurer rather than to the City Treasurer of the City of Lacey as provided therein.

Section 3.06.030. For the purpose of identifying who shall be subject to the tax imposed by this ordinance, any person, association or organization intending to conduct or operate any activity authorized by Chapter 9.46 Revised Code of Washington 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.

Thereafter, for any period covered by such state license or any renewal thereof, any person, association or organization, shall on or before the 15th day of the month following the end of the quarterly period in which the tax accrued, file with the City Treasurer a sworn statement, on a form to be provided and prescribed by the City Manager, for the purpose of ascertaining the tax due for the preceeding quarterly period.

Section 3.06.040. The tax imposed by this ordinance shall be due and payable in quarterly installments, and remittance thereof shall accompany each return and be made on or before the 15th day of the month next succeeding the quarterly

"period in which the tax accrued.

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

- A. One to seventeen days delinquency, ten percent with a minimum penalty of two dollars.
- B. Eighteen to forty days delinquency, fifteen percent with a minimum penalty of four dollars.
- C. Forty-one or more days delinquency shall be deemed to be a violation of Section 3.06.050 of this ordinance.

Section 3.06.050. Any person who shall fail or refuse to pay the tax herein when required, or who shall willfully disobey this ordinance or any rule or regulation promulgated pursuant to this ordinance by the City Manager, shall be, upon conviction thereof, punished by a fine not to exceed Five Hundred (\$500.00) Dollars or by imprisonment in the County Jail for not more than six months or by both such fine and imprisonment. Any fine shall be in addition to the tax/required and delinquency penalty. Officers, directors and managers of any organization conducting gambling activities shall be jointly and severally liable for the payment of said tax and for the payment of any fine imposed hereunder.

Section 3.06.060. The City Manager shall:

- A. Adopt, publish and enforce such rules and regulations not inconsistent with this ordinance as are necessary to enable the collection of the tax imposed by this ordinance.

"B. Prescribe and issue the appropriate forms for determination and declaration of the amount of the tax to be paid.

Section 3.06.070. It shall be the responsibility of all officers, directors and managers of any organization conducting gambling activities to provide access to such financial records as the City Manager, his authorized representative, or law enforcement officers may require in order to determine compliance with this ordinance.

Section 3.06.080. Should any section, paragraph, sentence, clause or phrase of this ordinance or its application to any person or circumstance be declared unconstitutional or otherwise invalid for any reason, such decision shall not affect the validity of the remaining portions of this ordinance or its application to other persons or circumstances."

Section 2. This ordinance shall take effect on December 1, 1974.

PASSED BY THE CITY COUNCIL THIS 7th DAY OF November, 1974.

ATTEST: W.H. Bras MAYOR
Janet M. Gaur CITY CLERK

APPROVED AS TO FORM: [Signature] CITY ATTORNEY

PASSED: 11-5-74

PUBLISHED: 11-13-74