

ORDINANCE NO. 424

CITY OF LACEY

AN ORDINANCE RELATING TO BUSINESS AND OCCUPATION AND LICENSE TAXES, DISTINGUISHING BETWEEN BUSINESS CONDUCTED WITHIN THE CITY AND WITHOUT THE CITY FOR BUSINESS AND OCCUPATION TAX PURPOSES, ELIMINATING THE BUSINESS AND OCCUPATION TAX DEDUCTION FOR AMUSEMENT DEVICES AND MUSIC MACHINES, CHANGING THE LICENSE FEE FOR SAID DEVICES AND MACHINES; AMENDING SECTIONS 3.02.100, 3.02.120 (12), 5.08.010 AND 5.16.020 (a) OF THE LACEY MUNICIPAL CODE AND DECLARING EFFECTIVE DATES.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LACEY as follows:

Section 1. Section 3.02.100 of the Lacey Municipal Code is hereby amended to read as follows:

"3.02.100 Persons doing business both within and without the city. Persons engaged in the business of rendering services both within and without the city, or partially within and partially without the city, and ~~maintaining an office or place of business within the city and not elsewhere;~~ shall be taxable under Section 3.02.090 only on the gross income ~~from the business without regard to the place where the services are rendered, and such persons having an office or place of business inside the city and also elsewhere shall, for the purpose of computing tax liability under this chapter, apportion to the city that portion of his gross income~~ which is derived from services rendered within the city. ~~Where such apportionment cannot be made by separate accounting methods, the taxpayer shall apportion to the city that portion of his total income which the cost of doing business within the city bears to the total cost of doing business both within and without the city."~~

Section 2. Section 3.02.120 (12) is hereby amended to read as follows:

"(12) Amounts derived from those activities on which the city has levied a tax pursuant to Chapter 3.06 of this code, known as the "gambling tax," ~~and amount derived from coin-operated amusement devices licensed under Chapter 5.08 and mechanical music machines licensed under Chapter 5.16 of this code;~~"

Section 3. Section 5.08.010 of the Lacey Municipal Code is hereby amended to read as follows:

"5.08.010 Operator's fee. Each and every person, firm and/or corporation having at any place or places within the city a device or devices, machine or machines, or contrivance for playing games of skill commonly known as pin or ball machines, or any other similar contrivances in which coins may be dropped for the purpose of operating the machine, device or contrivance which is a machine, device or contrivance which is lawful to operate under the laws of the state of Washington, and is a game of skill and not of chance, shall pay an operator's fee of two hundred dollars per year, strictly in advance; and in addition thereto the local licensee shall pay the sum of thirty ~~ten~~ dollars per year payable strictly in advance, for each and every machine, device or contrivance owned or operated by such licensee; provided, however, when application is made for a new operator's license after the beginning of the calendar year, the two hundred dollar fee shall be prorated on a quarterly basis for the remaining quarters of said calendar year."

Section 4. Section 5.16.020 (a) is hereby amended to read as follows:

"5.16.020 Operator's license required--Fee--Financial interests prohibited--Number of licenses issued. (a) It is unlawful to own and exhibit, lease, rent or place with others, for use, play or operation in any public place or establishment, any coin operated mechanical music machine without a valid and subsisting "Mechanical Music Machine Operator's License," the fee for which is fixed at two hundred dollars per year; provided, however, that when application is made for a new mechanical music machine operator's license after the beginning of a calendar year, the two hundred dollar fee shall be prorated on a quarterly basis for the remaining quarters of the calendar year."

Section 5. Section 1 of this ordinance shall be effective as of July 1, 1976.

Section 6. Sections 2, 3, and 4 of this ordinance shall be effective on January 1, 1977.

PASSED BY THE CITY COUNCIL OF THE CITY OF LACEY this

24<sup>th</sup> day of June, 1976.

CITY COUNCIL

By

Karen R. Francis  
Mayor

Attest:

Timothy McGuire  
City Clerk

Approved as to form:

[Signature]  
City Attorney

Passed: 6-24-76

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