

ORDINANCE 723

CITY OF LACEY

AN ORDINANCE READOPTING CHAPTER 3.06 OF THE LACEY MUNICIPAL CODE RELATING TO THE IMPOSITION AND COLLECTION OF A GAMBLING TAX AND PROVIDING FOR PENALTIES FOR THE FAILURE TO COMPLY WITH SAID CHAPTER

WHEREAS, the City Council duly considered, passed, and published an ordinance or ordinances enacting the chapter of the Lacey Municipal Code identified in the title to this ordinance relating to the subject matter so identified, and

WHEREAS, it has been asserted that ordinances of the City should have been posted in three public places in the City rather than published in the City's official newspaper, and if said assertion is upheld, the validity of that portion of the Lacey Municipal Code identified in the title to this ordinance may be in jeopardy and the Council takes this action in readopting the substantive provisions of said chapter solely for the purpose of protecting the City and its citizens against such a contingency; now, therefore

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

Section 1. Chapter 3.06 of the Lacey Municipal Code is hereby readopted to read as follows:

GAMBLING TAX

Sections:

- 3.06.010 Imposition.
- 3.06.020 Collection.
- 3.06.030 Statement required--License.
- 3.06.040 Payment.
- 3.06.050 Failure to pay.
- 3.06.060 City manager--Duties.
- 3.06.070 Access to financial records.
- 3.06.080 Severability.

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

A. To conduct or operate bingo games, raffles and amusement games, a tax on raffles at the rate of 10 percent of the gross revenue received therefrom less the amount paid for prizes or as prizes, a tax on bingo games computed at the rate of 5 percent of the gross revenue received therefrom, less the amount paid for prizes or as prizes and a tax on amusement games at the rate of 2 percent of the gross revenue therefrom less the amount paid for prizes or as prizes; provided, that no tax shall be imposed by this subsection on bingo games, raffles or amusement games when such activities or any combination thereof are conducted by any bona fide charitable or non-profit organization as defined in RCW 9.46.020(3), which organization has no paid operating or management personnel and has gross income from bingo games, raffles or amusement games, or any combination thereof, not exceeding \$5,000.00 per year less the amount paid for as prizes;

B. To utilize punchboard or pull-tabs, a tax computed at the rate of 5 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 10 percent of the gross revenue received from the conduct or operation of said game or games. (Ord. 638, 1981: Ord. 362 §1(part), 1974).

3.06.020 Collection. 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. (Ord. 362 §1(part), 1974).

3.06.030 Statement required--License. For the purpose of identifying who shall be subject to the tax imposed by this chapter, any person, association or organization intending to conduct or operate any activity authorized by RCW Chapter 9.46 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 thirtieth 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 preceding quarterly period. (Ord. 381 §1, 1975: Ord. 362 §1(part), 1974).

3.06.040 Payment. The tax imposed by this chapter shall be due and payable in quarterly installments, and remittance thereof shall accompany each return and be made on or before the thirtieth 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 chapter. (Ord. 381 §2, 1975: Ord. 362 §1(part), 1974).

3.06.050 Failure to pay. Any person who shall fail or refuse to pay the tax herein when required, or who shall wilfully 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 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 and delinquency penalty required. 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. (Ord. 362 §1(part), 1974).

3.06.060 City manager--Duties. 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. (Ord. 362 §1(part), 1974).

3.06.070 Access to financial records. 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. (Ord. 362 §1(part), 1974).

3.06.080 Severability. 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. (Ord. 362 §1(part), 1974).

Section 2. It is the intent of the City Council in passing this ordinance to readopt the provisions set forth herein only if said readoption is ruled necessary. It is further the intent of the City Council to reaffirm all of the provisions of Chapter 3.06 of the Lacey Municipal Code as originally adopted and further amended by ordinances of this Council.

PASSED BY THE CITY COUNCIL OF THE CITY OF LACEY,  
WASHINGTON this 28th day of March, 1985.

CITY COUNCIL

BY

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Mayor

Attest:

Timothy McGuire  
City Clerk

Approved as to form:

[Signature]  
City Attorney

Posted: March 29, 1985