

## CHAPTER 3.60

### GAMBLING TAX

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**3.60.010: Definitions:** For the purposes of this chapter, the words and terms used shall have the same meaning as each has under Chapter 9.46 RCW, as now or hereafter amended, and under the rules of the Washington State Gambling Commission, Chapter 230 WAC, unless otherwise specifically provided or the context in which they are used in this chapter clearly indicates that they be given some other meaning. (Ord. 3750 Sec. 1, 1997; Ord. 3098 Sec. 1 (part), 1987; Ord. 2132 Sec. 1 (part), 1978)

**3.60.020: Certain Activities Authorized:** The City Council authorizes bona fide charitable or nonprofit or other persons, associations or organizations approved by the Washington State Gambling Commission and licensed thereby, to conduct bingo games, raffles, amusement games, social card games, punchboards and pull tabs in accord with the provisions of Chapter 9.46 RCW and the rules and regulations adopted pursuant thereto; provided, bona fide charitable or bona fide nonprofit organizations organized primarily for purposes other than the conduct of raffles are authorized to conduct raffles without obtaining a license to do so from the Washington State Gambling Commission when such raffles are held in accordance with all other requirements of the laws of the state, Chapter 9.46 RCW and other applicable laws, and the rules of the Washington State Gambling Commission. (Ord. 3750 Sec. 2, 1997; Ord. 3568 Sec. 1, 1994; Ord. 3098 Sec. 1 (part), 1987; Ord. 2132 Sec. 1 (part), 1978)

**3.60.030: Tax Levies:** There is levied upon all persons, associations, and organizations, conducting or operating within this jurisdiction, any of the activities listed below, a tax in the following amounts to be paid to the City:

- (1) Any punchboards or pull tabs in the amount of ten percent of gross receipts, less the amount awarded as cash or merchandise prizes;
- (2) Bingo games in the amount of five percent of the receipts received therefrom, less the amount awarded as cash or merchandise prizes;
- (3) Card playing, in the amount of ten percent of the gross revenue for such games;

(4) Amusement games in the amount of two percent of gross receipts less the amount awarded as prizes;

(5) No tax shall be imposed under the authority of this chapter on bingo or amusement games when such activities, or any combination thereof are conducted by any bona fide charitable or nonprofit organization as defined in RCW 9.64, which organization has no paid operating or management personnel and has gross receipts from bingo or amusement games or any combination thereof not exceeding \$5,000.00 per year, less the amount awarded as prizes. (Ord. 3903 Sec. 1, 1999: Ord. 3750 Sec. 3, 1997: Ord. 3695 Sec. 1, 1996: Ord. 3568 Sec. 2, 1994: Ord. 3354 Sec. 1, 1992: Ord. 3329 Sec. 1, 1991: Ord. 3158 Sec. 1, 1988: Ord. 3098 Sec. 1 (part), 1987: Ord. 2418 Sec. 1, 1979: Ord. 2132 Sec. 1 (part), 1978)

**3.60.040: Tax to Be Paid Quarterly:** The tax levied hereunder shall be paid quarterly for the preceding three-month period, or a portion thereof, on or before the thirty-first day of January, the thirtieth day of April, the thirty-first day of July, and the thirty-first day of October, at the office of the Treasurer, Kennewick City Hall; provided, however, that those persons conducting activities subject to taxation under this chapter less frequently than once every two months, shall pay the tax for each taxable activity at the office of the Treasurer, Kennewick City Hall, within thirty days following the date upon which the activity was conducted. (Ord. 3533 Sec. 1 (part), 1994: Ord. 2271 Sec. 1, 1979: Ord. 2132 Sec. 1 (part), 1978)

**3.60.050: Administration and Collection of Taxes:** Administration and collection of the taxes imposed by this chapter shall be the responsibility of the Treasurer. The tax required hereunder shall be accompanied by a completed return form prescribed and provided by the Treasurer. The taxpayer shall be required to swear and affirm that the information given in the return is true, accurate and complete.

In addition to the return form, a copy of the taxpayer's quarterly report to the Washington State Gambling Commission required by WAC 230.08 for the period in which the tax accrued, shall accompany remittance of the tax amount due. (Ord. 3533 Sec. 1 (part), 1994: Ord. 2132 Sec. 1 (part), 1978)

**3.60.060: Failure to Make Timely Payment of Tax or Fee:** If full payment of any tax or fee under this chapter is not received by the finance director on or before the date due, a penalty in an amount equal to fifty percent of the tax due shall be assessed, but in no event shall the penalty be less than twenty-five dollars. In addition to this penalty, the finance director may charge the taxpayer interest of one percent of all taxes and fees due for each month, or portion thereof, that said amounts are past due.

Failure to make payment in full of all tax amounts, and penalties, within two days following the day the tax amount initially becomes due shall be both a civil and a criminal violation of this section. (Ord. 3533 Sec. 1 (part), 1994: Ord. 3354 Sec. 1, 1992: Ord. 2132 Sec. 1 (part), 1978)

**3.60.070: Notice of Intention to Engage in Activity to Be Filed:** In order that the City may identify those persons who are subject to taxation under this chapter, each person, association or organization shall file with the Treasurer a sworn declaration of intent to conduct an activity taxable under this chapter upon a form to be prescribed by the Treasurer, together with a copy of a license issued therefor by the Washington State Gambling Commission. The

following shall be made no later than ten days prior to conducting or operating the taxable activity. No fee shall be charged for such filing, which is not for the purpose of regulation of this activity but for the purpose of administration of this chapter only.

Failure to timely file shall not excuse any person, association or organization from any tax liability. (Ord. 3533 Sec. 1 (part), 1994: Ord. 2132 Sec. 1 (part), 1978)

**3.60.080: Records Required:** Each person, association, or organization engaging in an activity taxable under this chapter shall maintain records respecting that activity which truly, completely and accurately disclose all information necessary to determine the taxpayer's tax liability hereunder, which shall be made available to the City for inspection at reasonable times and circumstances. Any costs associated therewith shall be borne by the taxpayer. (Ord. 2132 Sec. 1 (part), 1978)

**3.60.090: Failure to Make Return:** If any taxpayer fails, neglects or refuses to make and file his return as and when required under this chapter, the Treasurer is authorized to determine the amount of tax payable, together with any penalties and/or interest assessed under the provisions of this chapter, and by mail to notify such taxpayer of the amount so determined, which amount shall thereupon become the tax and penalty and/or interest and shall become immediately due and payable. (Ord. 3533 Sec. 1 (part), 1994: Ord. 2132 Sec. 1 (part), 1978)

**3.60.100: Tax Additional to Others:** The tax herein levied shall be additional to any license fee or tax imposed or levied under any law, or any other ordinance of the City, except as herein otherwise expressly provided. (Ord. 2132 Sec. 1 (part), 1978)

**3.60.110: Taxes, Penalties and Fees Constitute Debt to Municipality:** Any tax due and unpaid under this chapter and all penalties or fees shall constitute a debt to the City, a municipal corporation, and may be collected by court proceedings the same as any other debt in like amount which shall be in addition to all other existing remedies. (Ord. 2132 Sec. 1 (part), 1978)

**3.60.120: Violation and Penalties:** Any person violating or failing to comply with any of the provisions of this chapter, upon conviction thereof, shall be punished by a fine in the sum not to exceed \$500.00.

Any taxpayer who engaged in, or carries on, any gambling activity subject to a tax hereunder without having complied with the provisions of this chapter shall be guilty of a violation of this chapter for each day during which the gambling activity is carried on. (Ord. 2132 Sec. 1 (part), 1978)

**3.60.130: Severability:** If any provision or section of this ordinance shall be held void or unconstitutional, all other parts, provisions and sections of this ordinance not expressly so held to be void or unconstitutional shall remain in full force and effect. (Ord. 2132 Sec. 1 (part), 1978)