

ORDINANCE NO. 2307

AN ORDINANCE OF THE CITY OF KIRKLAND RELATING TO GAMBLING AND THE TAX IMPOSED ON NONPROHIBITED GAMBLING ACTIVITIES AND AMENDING CHAPTER 7.48 OF THE KIRKLAND MUNICIPAL CODE.

BE IT ORDAINED by the City Council of the City of Kirkland as follows:

Section 1. Section 7.48.010 of the Kirkland Municipal Code is hereby amended to read as follows:

"Section 7.48.010 Gambling Activities Prohibited.  
Pursuant to the authority contained in Section 6, Chapter 155, Session Laws of 1974, all gambling activities as therein defined are prohibited within the City, except bingo [and] raffles [and] amusement games."

Section 2. Section 7.48.020 of the Kirkland Municipal Code is hereby amended to read as follows:

"Section 7.48.020 Tax Rate Imposed on Nonprohibited Gambling Activities. Pursuant to RCW Section 9.46.110 as amended by Section 8, Chapter 155, Session Laws of 1974, the City imposes upon all nonprohibited licensed gambling activities within the city, a gambling tax at the rate established or to be established by King County, which rate is required to apply in all areas of said county other than within cities having a population of twenty thousand or more persons. [~~provided however, that until such time as King County establishes such gambling tax rates, the tax rate within the City of Kirkland is hereby established and set at ten percent (10%) of the gross revenue of such activity, less cost of prizes~~].

"The tax rate established by King County and thereby levied by the City of Kirkland upon all nonprohibited gambling activities is as follows:

"A. Bingo, in the amount of the gross receipts therefrom, less the amount of money paid in cash and paid for merchandise actually awarded as prizes during the taxable period, multiplied by the rate of ten percent (10%)."

"B. Raffles, in the amount of the gross receipts therefrom, less the amount of money paid in cash and paid for merchandise actually awarded as prizes during the taxable period, multiplied by the rate of ten percent (10%)."

"C. Amusement games, in the amount of the gross receipts therefrom, less the amount of money paid in cash and paid for merchandise actually awarded as prizes during the taxable period, multiplied by the rate of ten percent (10%)."

Section 3. Chapter 7.48 of the Kirkland Municipal Code is hereby amended by adding thereto a new section to read as follows:

(New Section)

"Section 7.48.030 Method of Payment of Gambling Tax: Every holder of a gambling license from the State Gambling Commission who carries on all or any part of the gambling activity within the City of Kirkland, shall:

"A. Upon the same date that the periodic financial report is required to be filed with the Washington State Gambling Commission, file a copy thereof in the office of the Director of Administration and Finance for the City of Kirkland, and

"B. Pay over to the City of Kirkland at the same time, the amount of gambling tax due for the periodic report period.

"Gambling taxes shall become delinquent on the 7th day following the due date and shall be subject to interest from the due date until paid at the rate of one percent (1%) per month.

"Failure to make payment in full of all tax amounts and accrued interest within sixty days following the due date, shall be both a civil and a criminal violation of this Section.

"Any tax, including interest due and unpaid under this Section shall constitute a debt to the City of Kirkland and may be collected by civil court proceedings in the same manner as any other debt in like amount which shall be in addition to all other existing remedies."

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Section 4. Chapter 7.48 of the Kirkland Municipal Code is hereby amended by adding thereto a new section to be known as Section 7.48.040:

(New Section) "Section 7.48.040 Violation is a Misdemeanor. Any person who engages in or carries on any gambling activity subject to the provisions of this Chapter of the Kirkland Municipal Code without having complied with all of the provisions of this chapter, shall be guilty of a misdemeanor. Each day during which such noncompliance occurs shall be considered a separate violation."

Section 5. This Ordinance shall be in force and take effect five days from and after its passage by the Kirkland City Council and publication as required by law.

PASSED by the Kirkland City Council in regular meeting on the 1st day of Marh, 1976.

SIGNED in authentication thereof on the 1st day of March, 1976.

B. E. Bankson  
Mayor pro tem

ATTEST:  
Tom I. Aderson  
Director of Administration & Finance  
(ex officio City Clerk)

Approved as to form:  
Joseph E. [Signature]  
City Attorney

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