

ORDINANCE No. 3057

AN ORDINANCE OF THE CITY OF KIRKLAND RELATING TO GAMBLING, REMOVING THE PROHIBITION AGAINST FUND-RAISING EVENTS, ESTABLISHING THE RATE OF LOCAL TAX THEREON, AUTHORIZING THE CITY CLERK TO ESTABLISH ADMINISTRATIVE RULES, 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: Sections 7.48.010 of the Kirkland Municipal Code is hereby amended to read as follows:

7.48.010 Gambling Activities Prohibited.

A. Pursuant to the authority contained in Chapter 9.46 Revised Code of Washington all gambling activities as defined in RCW 9.46.030 are prohibited within the city, except bingo, raffles, amusement games, punchboards, pull tabs, and card games licensed pursuant to WAC 230-04-199(1)(e) ("social card games") or WAC 230-04-199(4) ("public card rooms"). Fund Raising Events, as defined in RCW 9.46.020(23), when conducted pursuant to RCW 9.46.030(1) and WAC Chapter 230-25 are not prohibited and shall be subject to the tax rates imposed by section 7.48.020 of this chapter.

B. No person shall commence any nonprohibited gambling activity within the city until he has filed with the city, a notice of intention to do so. A copy of the current State Gambling Commission license pursuant to which the gambling activity is to be conducted, or authority to conduct such activity pursuant to RCW 9.46.030 without a license, shall be attached to the notice.

C. Violation of this section is designated a serious crime.

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

7.48.020 Tax Rate Imposed on Nonprohibited Gambling Activities.

Pursuant to RCW Section 9.46.110 the city imposes upon all nonprohibited regulated gambling activities within the city a gambling tax. The tax rate levied by the City of Kirkland upon all nonprohibited gambling activities is as follows:

rate 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;

(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;

(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 two percent;

(d) The tax levied in subsections (a) through (c) of this section as to bingo, raffles and amusement games will be waived pursuant to RCW 9.46.110 only when such activities or any combination thereof are conducted by any bona fide charitable or nonprofit organization as defined in RCW 9.46.020 (3) which organization has paid no operating or management personnel and has no gross income from bingo, raffles or amusement games or any combination thereof, not exceeding five thousand dollars per year, less the amount paid for as prizes. (Ord. 2650 sec. 2, 1982; Ord. 2307 sec. 2, 1976; Ord. 2280 sec. 1, 1974; Ord. 2265 sec. 2, 1974).

(e) Punch boards and/or pull tabs, in the amount of the gross receipts therefrom, multiplied by the rate of five percent;

(f) "Social card games" and/or "public card rooms" in the amount of the gross receipts therefrom, multiplied by the rate of eleven percent.

(g) Each gambling activity, conducted as part of a Fund-Raising Event, shall be taxed at the appropriate rate set forth in subsections (a) through (f) of this section. A tax rate of 7% of gross receipts shall apply to any fund-raising gambling activity which is not subject to the tax rates established in subsections (a) through (f).

Section 3. There is hereby added to Chapter 7.48 of the Kirkland Municipal Code a new section to read as follows:

NEW SECTION

7.48.035 Clerk to Adopt Rules. The City Clerk shall have authority to adopt rules and regulations not inconsistent with the provisions of this chapter, for carrying out and enforcing payment, collection and remittance of the taxes herein levied. A copy of the rules and regulations so adopted shall be on file and available for public examination in the Clerk's office. Failure or refusal to comply with any such rules and regulations is a violation of this chapter.

Such administrative rules shall include the form of tax return required to be filed with the City at the time of payment of the gambling tax and the procedures for when and how audit of the gambling licensees records for the purpose of verifying the tax return, may be conducted by the City Clerk.


Section 4. This ordinance shall be in force and effect five days from and after its passage by the Kirkland City Council and publication, as required by law.

Passed by majority vote of the Kirkland City Council in regular, open meeting this 2nd day of November, 1987.


Signed in authentication thereof this 2nd day of November, 1987.


MAYOR

ATTEST:


City Clerk

APPROVED AS TO FORM:


City Attorney