

Repealed by 3692

AN ORDINANCE OF THE CITY OF KIRKLAND RELATING TO THE LOCAL TAX RATE IMPOSED UPON NONPROHIBITED GAMBLING ACTIVITIES AND AMENDING KMC 7.48.020.

Whereas, Section 4, Chapter 394, Laws of 1997 amends the maximum tax rate limits permitted on certain nonprohibited gambling activities requiring certain changes to the Kirkland tax rates contained in Kirkland Municipal Code Section 7.48.020.

Now, therefore, be it ordained by the City Council of the City of Kirkland as follows:

Section 1. 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 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:

(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 this chapter, which organization has no paid operating or management personnel and;

(i) has no gross income from bingo (~~raffles~~) or amusement games or any combination thereof, exceeding five thousand dollars per year less the amount paid for or as prizes;

(ii) has no gross income from raffles exceeding ten thousand dollars per year less the amount paid for or as prizes;

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

(i) when conducted by bona fide charitable or nonprofit organizations, in the amount of the gross receipts therefrom less the amount awarded as cash or merchandise prizes, multiplied by the rate of ten percent.

(ii) when conducted by commercial stimulant operators, in the amount of the gross receipts therefrom, multiplied by the rate of five percent.


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

(g) Each gambling activity, conducted as part of a fundraising event, shall be taxed at the appropriate rate set forth in subsections (a) through (f) of this section. A tax rate of seven percent of gross receipts shall apply to any fundraising gambling activity which is not subject to the tax rates established in subsections (a) through (f).

Section 2. 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 20th day of January, 1998.


Signed in authentication thereof this 20th day of January, 1998.


MAYOR

Attest:


Deputy City Clerk

Approved as to Form:


City Attorney

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