

AN ORDINANCE OF THE CITY OF KIRKLAND RELATING TO GAMBLING RESTRICTIONS AND TAX.

The City Council of the City of Kirkland do ordain as follows:

Section 1. Kirkland Municipal Code Section 7.48.020 is hereby repealed.

Section 2. Kirkland Municipal Code Chapter 7.48 is hereby amended by the addition of a new section to be known as Section 7.48.020 and to read as follows:

7.48.020 Tax rate on gambling activities.

(a) Tax imposed. Pursuant to RCW 9.46.110, the City imposes a tax upon any gambling activity which activity is not prohibited by either State law or City ordinance. For the purposes of this Section, a "charitable or nonprofit organization" shall mean an entity meeting the requirements of RCW Chapter 9.46 for a Bona fide charitable or nonprofit organization. The gambling tax rate levied by the City of Kirkland is as follows:

(1) Bingo: 10 percent of gross receipts less the amount awarded as cash or merchandise prizes; provided that, effective January 1, 2000, the tax rate for bingo shall be 5 percent of gross receipts less the amount awarded as cash or merchandise prizes.

(2) Raffles: 10 percent of gross receipts less the amount awarded as cash or merchandise prizes; provided that, effective January 1, 2000, the tax rate for raffles shall be 5 percent of gross receipts less the amount awarded as cash or merchandise prizes.

(i) Special rule. When a raffle is conducted by a charitable or nonprofit organization, no tax shall be imposed on the first \$10,000 (per calendar year) of gross receipts less the amount awarded as cash or merchandise prizes.

(3) Amusement games: 2 percent of gross receipts less the amount awarded as prizes. The City shall use the revenue from such tax to pay the actual costs of enforcement of this Chapter and RCW Chapter 9.46 by law enforcement.

(4) Punch boards and/or pull-tabs: 5 percent of gross receipts.

(i) Special rule. When punch boards and/or pull tabs are operated by a charitable or nonprofit organization, the tax shall be 10 percent of gross receipts less the amount awarded as cash or merchandise prizes.

(5) Social card games: 20 percent of gross revenue. The City of Kirkland prohibits social card games as a commercial stimulant.

(6) Contests of Chance: 7 percent of gross receipts. For purposes of this Subsection, "Contests of Chance" shall mean gambling activities conducted at a "Fund raising event" meeting the requirements of RCW Chapter 9.46, other

than the gambling activities listed above in this Section. Bingo, raffles, amusement games, punch boards and/or pull-tabs, or social card games shall be taxed at the specific rates provided hereinabove, even if such activity was conducted as part of a Fund raising event.

(b) Exemption for certain bingo or amusement games. A charitable or nonprofit organization, having no paid operating or management personnel, shall be exempt from the tax imposed under subparagraphs (a)(1) and (a)(3) of this Section so long as such organization receives no more than five thousand dollars per year in gross receipts from bingo or amusement games, or a combination thereof, less the amount awarded as cash or merchandise prizes.

(c) Lien. Taxes imposed under this Chapter become a lien upon personal and real property used in the gambling activity in the same manner as provided for under RCW 84.60.010. The lien shall attach on the date the tax becomes due and shall relate back and have priority against real and personal property to the same extent as ad valorem taxes.

Section 3. Kirkland Municipal Code Section 7.48.010 is hereby amended to read as follows:

7.48.010 Regulation of gambling. Gambling activities prohibited.

(a) The following statutes of the state, as now existing or as may be hereafter amended, are adopted by reference. ~~pursuant to the authority contained in RCW 35A.12.140.~~ Any violation of these statutes is a violation of this Section, carrying the same maximum penalties as could be imposed under state statutes:

- RCW 9.46.010 Legislative declaration.
- RCW 9.46.0201 "Amusement game."
- RCW 9.46.0205 "Bingo."
- RCW 9.46.0209 "Bona fide charitable or nonprofit organization."
- RCW 9.46.0213 "Bookmaking."
- RCW 9.46.0217 "Commercial stimulant."
- RCW 9.46.0221 "Commission."
- RCW 9.46.0225 "Contest of change."
- RCW 9.46.0229 "Fishing derby."
- RCW 9.46.0233 "Fund raising event."
- RCW 9.46.0237 "Gambling."
- RCW 9.46.0241 "Gambling device."
- RCW 9.46.0245 "Gambling information."
- RCW 9.46.0249 "Gambling premises."
- RCW 9.46.0253 "Gambling record."
- RCW 9.46.0257 "Lottery."
- RCW 9.46.0261 "Member," "bona fide member."
- RCW 9.46.0265 "Player."
- RCW 9.46.0269 "Professional gambling."
- RCW 9.46.0273 "Punch boards," "pull-tabs."
- RCW 9.46.0277 "Raffle."
- RCW 9.46.0281~~2~~ "Social card game."
- RCW 9.46.0285 "Thing of value."
- RCW 9.46.0289 "Whoever," "person."

RCW 9.46.0305 Dice or coin contests for music, food, or beverage payment.

RCW 9.46.0311 Charitable, nonprofit organizations-Authorized gambling activities.

RCW 9.46.0315 Raffles-No license required, when.

RCW 9.46.0321 Bingo, raffles, amusement games -No license required, when.

RCW 9.46.0325 Social card games, punch boards, pull-tabs authorized.

RCW 9.46.0331 Amusement games authorized.

RCW 9.46.0335 Sports pools authorized.

RCW 9.46.0341 Golfing sweepstakes authorized.

RCW 9.46.0345 Bowling sweepstakes authorized.

RCW 9.46.0351 Social card, dice games-Use of premises of charitable, nonprofit organizations.

RCW 9.46.0355 Promotional contests of change authorized.

RCW 9.46.0361 Turkey shoots authorized.

RCW 9.46.039 Greyhound racing prohibited.

RCW 9.46.110 Taxation of gambling activities-Limitations-Restrictions on punch-boards and pull-tabs-Lien.

RCW 9.46.120 Restrictions on ~~as to~~ management or operation personnel-Restriction on ~~as to~~ leased premises.

RCW 9.46.130 Inspection and audit of premises, paraphernalia, books and records -Reports for the commission.

RCW 9.46.150 Injunctions-Voiding of licenses, permits, or certificates.

RCW 9.46.155 Applicants and licensees-Bribes to public officials, employees, agents-Penalty.

RCW 9.46.160 Conducting activity without license.

RCW 9.46.185 Causing person to violate rule or regulation.

RCW 9.46.190 Violations relating to fraud or deceit.

~~RCW 9.46.195 Obstruction of public servant in administration of enforcement as violation-Penalty.~~

RCW 9.46.196 Cheating.

RCW 9.46.198 Working in gambling activity without license as violation-Penalty.

RCW 9.46.200 Action for money damages due to violations-interest-Attorneys' fees-Evidence for exoneration.

~~RCW 9.46.210 Enforcement-Commission as a law enforcement agency.~~

RCW 9.46.217 Gambling records-Penalty-Exceptions.

RCW 9.46.222 Professional gambling in the third degree.

RCW 9.46.225 Professional gambling-Penalties not applicable to authorized activities.

RCW 9.46.231 Gambling devices, real and personal property-Seizure and forfeiture.

RCW 9.46.235 Slot machines, antique-Defenses concerning-Presumption created.

~~RCW 9.46.240 Gambling information, transmitting or receiving as violation.~~

RCW 9.46.250 Gambling property or premises-Common nuisances, abatement-Termination of mortgage, contract, or leasehold interest, licenses-Enforcement.

RCW 9.46.260 Proof of possession as evidence of knowledge of its character.

~~RCW 9.46.270 Chapter as exclusive authority for taxation of gambling activities.~~

~~RCW 9.46.293 Fishing derbies exempted.~~

~~RCW 9.46.295 Licenses as legal, scope of authority to engage in activities for which issued-Exception.~~

~~RCW 9.46.350 Civil action to collect fees, interest, penalties, or tax-Writ of attachment-Records as evidence.~~

~~RCW 9.46.400 Wildlife raffle.~~

(b) All nonprohibited gambling activities shall be subject to the tax rates imposed by Section 7.48.020 of this chapter.

(c) 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, giving the date upon which the activity is expected to commence. 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 subsection (a) of this section~~ without a license, shall be attached to the notice.

(d) Violation of subsection (c) of this section is a gross misdemeanor.

Section 4. Kirkland Municipal Code Section 7.48.015 is hereby repealed.

Section 5. Kirkland Municipal Code Chapter 7.48 is hereby amended by a new section to be known as Section 7.48.015 and to read as follows:


7.48.015 Unlawful practices.

Violating or knowingly causing, aiding, abetting or conspiring with another to cause any person, association, business or organization to violate any provision of this Chapter is a gross misdemeanor.

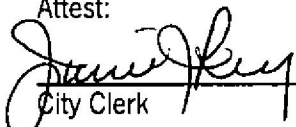
Section 6. This Ordinance shall be in force and effect five days from and after its passage by the Kirkland City Council and publication, as required by law.

Passed by majority vote of the Kirkland City Council in regular, open meeting this 1st day of June, 1999.


Signed in authentication thereof this 1st day of June, 1999.


MAYOR

Attest:


City Clerk

Approved as to Form:


City Attorney

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