



CO00003339

SNOHOMISH COUNTY COUNCIL  
Snohomish County, Washington

AMENDED ORDINANCE 04-079

RELATING TO ADMINISTRATION OF GAMBLING TAX;  
AMENDING CHAPTER 4.50 SNOHOMISH COUNTY CODE

BE IT ORDAINED:

Section 1. A new section 4.50.075 is added to Chapter 4.50 Snohomish County Code to read:

**4.50.075 Auditor's authority.**

The county auditor shall conduct field audits of persons, corporations, associations and organizations subject to the tax imposed by this chapter. Such audits shall include examination of taxpayer records and review of taxpayer compliance with the rules and regulations adopted pursuant to this chapter as necessary to enable the timely and accurate collection of the tax imposed by this chapter in the unincorporated areas of Snohomish County. The field audit and examination procedure shall be conducted in conformance with any applicable rules and regulations adopted by the state gambling commission. The field audits, examination of records and field review of compliance with applicable rules and regulations shall be conducted by licensing enforcement officers of the licensing division of the county auditor's office.

Section 2. Snohomish County Code Section 4.50.090, adopted by Ordinance 80-037 on September 15, 1980, is amended to read:

**4.50.090 Access to records.**

It shall be the responsibility of all persons and the officers, directors and managers of all ((any)) corporations, associations or organizations conducting gambling activities to provide access to such financial records as the Snohomish county treasurer, Snohomish county auditor, Snohomish county sheriff, Snohomish county prosecuting attorney, their authorized representatives, or law enforcement representatives of local municipalities may require in order to determine compliance with this chapter.

Section 3. Snohomish County Code Section 4.50.100, last amended by Ordinance 02-075 effective December 13, 2002, is amended to read:

**4.50.100 Gambling tax fund.**

(1) All taxes received under this chapter shall be deposited in the current expense fund. Moneys deposited in the fund as a result of the tax imposed by

this chapter shall be used by the sheriff for the policing and enforcement of state statutes and county resolutions and ordinances relating to the control of gambling and such criminal activities as may be incidental to gambling including vice and drug controls.

(2) There is established within the current expense fund a special revenue account to be known as the sheriff deputy staffing contingency account. The county treasurer shall deposit in the account all taxes generated by public card rooms that are established after January 1, 2003. Expenditures from the sheriff deputy staffing contingency account shall be limited to salaries and benefits of deputy sheriffs and shall be contingent on specific authorization by the county council.

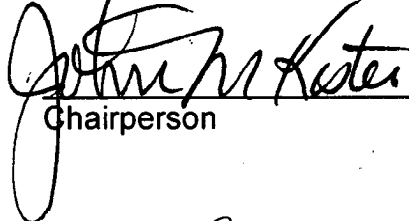
(3) For purposes of this chapter, the reasonable and necessary expenses of the county treasurer in administration and collecting of the tax imposed by this chapter and the reasonable and necessary expenses of the county auditor in providing field audit and examination services ((administering this fund and providing audit services)) pursuant thereto shall also be legitimate charges against the gambling tax ((fund)) revenues authorized ((created)) by this chapter since such expenses are recognized as being vital to the enforcement of this chapter. The reasonable and necessary expenses of the combined services of the county treasurer and county auditor shall not exceed 3% of the taxes collected in any budget year.

PASSED this 1st day of September, 2004.

SNOHOMISH COUNTY COUNCIL  
Snohomish County, Washington

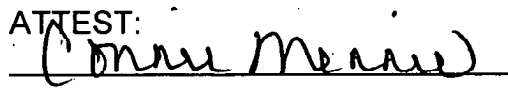
ATTEST:


  
Asst. Clerk of the Council

  
Chairperson

- APPROVED
- EMERGENCY
- VETOED

DATE: 9/10/04

ATTEST:  


  
County Executive

Approved as to form only:

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Deputy Prosecuting Attorney

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