

County Council
SNOHOMISH COUNTY, WASHINGTON



ORDINANCE NO.
80-096

AMENDING GAMBLING TAX ORDINANCE
AS TO RATE EXEMPTION LEVEL

WHEREAS, on September 15, 1980, the County Council adopted Ordinance No. 80-037, providing for taxation on certain gambling activities within the incorporated areas of Snohomish County, and,

WHEREAS, the final, adopted version of Ordinance No. 80-037 provides in Section 4.42.020 for a rate exemption as long as certain other criteria are met, and

WHEREAS, the said exemption set at adoption is less than the minimum level allowed by RCW 9.46.110,

NOW, THEREFORE, BE IT ORDAINED:

Section 1. That Snohomish County Code Section 4.42.020 enacted on September 15, 1980, as Ordinance No. 80-037, is amended to read as follows:

4.42.020 Tax Schedule

There is hereby levied on all persons, corporations, associations, and organizations authorized to conduct or operate any gambling activity or amusement game within the unincorporated areas of Snohomish County as provided herein, taxes as follows:

(1) Bingo and/or raffles -- These activities shall be taxed at a rate of seven and one half percent (7-1/2%) of the gross receipts received therefrom, less the amount paid for as prizes.

(2) Amusement games -- These activities shall be taxed at a rate of two percent (2%) of the gross revenue therefrom less the amount paid for as prizes.

(3) Punch boards and/or pull tabs -- These activities shall be taxed at a rate of five percent (5%) of the gross receipts therefrom.

(4) Social card games and/or any other gambling activity -- These activities shall be taxed at a rate of five percent (5%) of the gross receipts therefrom to the extent provided below.

PROVIDED, that no tax shall be imposed on bingo, raffles, or amusement games when such activities are conducted by any bona fide charitable or non-profit organization as defined by this chapter, which organization has no paid operating or management personnel, and has gross annual receipts from bingo, raffles or amusement games, or any combination thereof not exceeding ~~((twenty-five-hundred-dollars-(\$2,500.00)))~~ fifty thousand dollars (\$50,000.00) less the amount paid for as prizes, thereby constituting an exemption from taxation by this chapter. Should said gross annual receipts, less the amount paid for prizes, exceed ~~((twenty-five-hundred-dollars-))~~ fifty thousand dollars (\$50,000.00), the tax rates applicable herein shall apply only to such excess; and

PROVIDED FURTHER, that the tax provided for in subsection (4) of this section shall apply solely to those social card games and/or any other gambling activity, including fund-raising events conducted, held or operated as a "commercial stimulant" as defined in this chapter. Specifically, such tax shall apply only to such activities conducted in a "public card room" as defined in WAC 230-02-410.

Dated November 3, 1980

Donald J. Britton
Chairman

ATTEST:

Ellie Snyder
Clerk of the Council

ATTEST:

Donna Leifer Plauen

Willis D. Tucker
County Executive

APPROVED () VETOED

() EMERGENCY Date 11-6-80

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