

SNOHOMISH COUNTY COUNCIL
Snohomish County, Washington



ORDINANCE NO. 99- 114

AMENDING CHAPTER 4.50 SCC RELATING TO TAXATION OF
GAMBLING

BE IT ORDAINED:

Section 1: Snohomish County Code Section 4.50.020, last amended by Ordinance 98-086 on September 23, 1998, is amended to read:

4.50.020 Tax schedule.

There is hereby levied upon all persons, corporations, associations, and organizations authorized to conduct or operate any gambling activity or amusement game within the unincorporated areas of Snohomish county taxes as follows, except as provided in SCC 4.50.025:

(1) Bingo and/or Raffles. These activities shall be taxed at a rate of seven and one-half percent of the gross receipts received therefrom, less the amount awarded as cash or merchandise prizes.

(2) Amusement Games. These activities shall be taxed at a rate of two percent of the gross receipts therefrom less the amount awarded as prizes.

(3) Punch Boards and/or Pull-Tabs. These activities shall be taxed at a rate of five percent of the gross receipts therefrom, except that taxation of punch boards and pull tabs for bona fide charitable or nonprofit organizations shall be based on gross receipts from the operation of the games less the amount awarded as cash or merchandise prizes and shall be taxed at a rate of ten percent.

(4) Social Card Games and/or Any Other Gambling Activity. These activities, including fund raising events, shall be taxed at ~~((a rate of five percent of))~~ the following rates applied to the gross receipts therefrom if the activity is conducted, held, or operated as a "commercial stimulant" as defined in this chapter ((+)), except that the rate shall be five percent for a two year period after initial licensure under Chapter 9.46 RCW:

(a) eight percent through December 31, 2001; and

(b) ten percent beginning January 1, 2002.

Specifically, such tax shall apply only to such activities conducted in a "public card room" as defined in WAC 230-02-410.

PASSED this 8th day of December, 1999.

ORDINANCE NO. 99- 114
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SNOHOMISH COUNTY COUNCIL
Snohomish County, Washington



Chair

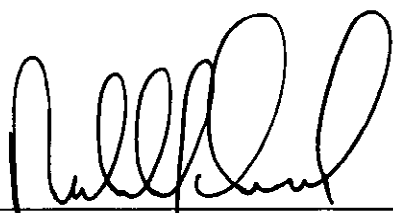
ATTEST:



Clerk of the Council, *Asst.*

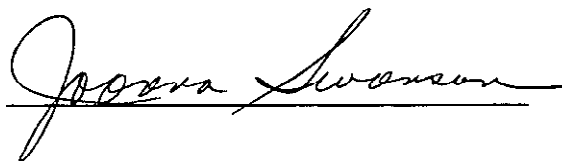
- APPROVED
- EMERGENCY
- VETOED

DATE: 12-10-99

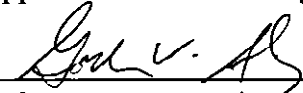


County Executive

ATTEST:



Approved as to form only:



Gordon W. Sibley Deputy Prosecuting Attorney

ORDINANCE NO. 99-114
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