

ORDINANCE NO. 226

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SHORELINE, WASHINGTON, REDUCING THE TAX RATE ON BINGO AND RAFFLES

WHEREAS, Chapter 221, State Laws of 1999, reduces the maximum tax rate for bingo and raffles from ten percent to five percent, effective January 1, 2000; and

WHEREAS, the City of Shoreline is required to implement this change in State law prior to the collection of first quarter 2000 gambling taxes;

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF SHORELINE, WASHINGTON, DO ORDAIN AS FOLLOWS:

Section 1. Amendment. SMC 3.30.020 is hereby amended to read as follows:

3.30.20 Imposed.

Pursuant to RCW 9.46.110, as the same now exists or may hereafter be amended, there is levied upon all persons, associations or organizations a tax on all gambling activities occurring within the city as permitted by state law at the following rates:

- A. Bingo or raffles at a rate of ~~10~~ five percent of the gross revenues received therefrom, less the amount paid for as prizes.**
- B. Amusement games at a rate of two percent of the sum of the gross revenues received therefrom, less the amount paid for as prizes, and which rate will generate an amount sufficient to pay the actual costs of enforcement of the provisions of this chapter and Chapter 9.46 RCW.**
- C. Punchboards or pull-tabs at a rate of five percent of gross receipts; provided, however, that taxation of punchboards or pull-tabs for bona fide charitable or nonprofit organizations shall be at a rate of 10 percent of gross receipts from operation of the games less the amount awarded as cash or merchandise prizes.**
- D. All social card game rooms licensed under the provisions of RCW 9.46.030(1) and (4) at a rate equal to 11 percent of the annual gross receipts exceeding \$10,000. [Ord. 133 § 1, 1997; Ord. 58 § 1, 1995; Ord. 41 § 1, 1995]**

Section 2. Severability. Should any section, paragraph, sentence, clause or phrase of this ordinance, or its application to any person or circumstance, be declared unconstitutional or otherwise invalid for any reason, or should any portion of this ordinance be preempted by state or federal law or regulation, such decision or preemption shall not affect the validity of the remaining portions of this ordinance or its application to other persons or circumstances.

Section 3. Effective Date. A summary of this ordinance consisting of its title shall be published in the official newspaper of the City. This ordinance shall take effect and be in full force 5 days from passage and publication.

PASSED BY THE CITY COUNCIL ON JANUARY 24, 2000.



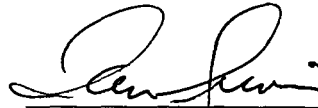
Mayor Scott Jepsen

ATTEST:



Sharon Mattioli, CMC
City Clerk

APPROVED AS TO FORM:



Ian Sievers
City Attorney

Date of Publication: January 27, 2000

Effective Date: February 1, 2000