

ORIGINAL

ORDINANCE NO. 541

AN ORDINANCE OF THE CITY OF SHORELINE, WASHINGTON, REVISING THE DELINQUENCY PENALTIES FOR LATE PAYMENT OF QUARTERLY GAMBLING TAXES EFFECTIVE APRIL 30, 2009; AMENDING SHORELINE MUNICIPAL CODE 3.30.060

WHEREAS, the City Council finds that the City should continue to implement a penalty for the late payment of quarterly gambling taxes; and,

WHEREAS, the City's current late payment penalties are more stringent than many of the other cities and counties in the Puget Sound area that allow gambling activities; and,

WHEREAS, The City Council finds that the current provisions of the City's delinquent payment penalties for gambling taxes are too onerous and as such should be adjusted to decrease the financial impact to those making late payments; now therefore

THE CITY COUNCIL OF THE CITY OF SHORELINE, WASHINGTON, DOES ORDAIN AS FOLLOWS:

Section 1. Amendment. Shoreline Municipal Code Section 3.30.060 is amended as follows:

3.30.060 Due Date – Delinquency.

A. The tax imposed by SMC 3.30.010 shall be due and payable in quarterly installments, and remittance therefor shall accompany such return and be made on or before the thirtieth day of the month next succeeding the quarterly period in which the tax accrued.

B. For each payment due, if such payment is not made by the due date thereof, there shall be added a penalty as follows:

1. If paid on or before the ~~fifteenth~~ thirtieth day of the second month next succeeding the quarterly period in which the tax accrued, 10 percent with a minimum penalty of \$5.00;

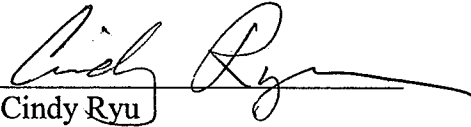
2. If paid ~~prior to~~ on or before the ~~thirtieth~~ sixtieth day of the second month next succeeding the quarterly period in which the tax accrued, 15 percent with a minimum penalty of \$10.00;

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3. Failure to make payment by the ~~thirtieth~~ sixtieth day of the second month succeeding the quarterly period in which the tax accrued shall result in a penalty of 20 percent with a minimum penalty of \$15.00.

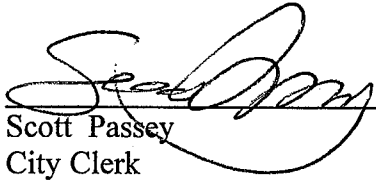
Section 2. Publication, Effective Dates. This ordinance shall take effect and be in full force and effect five days after publication.

PASSED BY THE CITY COUNCIL ON APRIL 27, 2009.



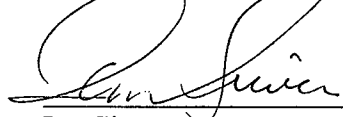
Mayor Cindy Ryu

ATTEST:



Scott Passey
City Clerk

APPROVED AS TO FORM:



Ian Sievers
City Attorney

Date of Publication: April 30, 2009

Effective Date: May 5, 2009