

ORIGINAL

0020.030.031
TWS/naa
04/26/91
R:5/1/91

Gambling Tax Due Date
Changed to 30th of
Month, RMC 9.30

ORDINANCE NO. 1625

AN ORDINANCE OF THE CITY OF REDMOND, WASHINGTON,
AMENDING SECTIONS 9.30.080 AND 9.30.090 OF THE
REDMOND MUNICIPAL CODE RELATING TO THE CITY'S
IMPOSITION AND COLLECTION OF THE GAMBLING TAX.

WHEREAS, Redmond Municipal Code Chapter 9.30 imposes a quarterly gambling tax upon any person, association and organization conducting or operating certain gambling activities within the City, and

WHEREAS, Redmond Municipal Code sections 9.30.080 and 9.30.090 currently require that any person, association and organization, conducting or operating such gambling activities, must file with the City Clerk's office, on or before the 15th day of the month following the end of the quarterly period in which the tax accrued, both a sworn statement which details the gross revenue received from the gambling activities for the quarterly period and remittance for the quarterly gambling tax, and section 9.30.090 further establishes penalties for the failure to file such statement and remittance by this due date, and

WHEREAS, to promote simplification of accounting methods and consistency with State law gambling reporting requirements, the City Clerk's office has presented modifications which extend the time period for submitting the quarterly gross revenue statement and remitting the quarterly gambling tax, and adjust the time period and minimum amount of the penalty imposed for the failure to file the gross revenue statement and remittance by the

due date, and

WHEREAS, the City Council wishes to accomplish these modifications to Redmond Municipal Code sections 9.30.080 and 9.30.090, now, therefore,

THE CITY COUNCIL OF THE CITY OF REDMOND, WASHINGTON, HEREBY ORDAINS AS FOLLOWS:

Section 1. Sections 9.30.080 and 9.30.090 of the Redmond Municipal Code are hereby amended to read as follows:

9.30.080 Declaration of intent - Statement of receipts. For the purpose of identifying who shall be subject to the tax imposed by this chapter, any person, association or organization intending to conduct or operate any gambling activities authorized by RCW Chapter 9.46 not prohibited by this chapter shall, prior to commencement of any such activity, file with the City Clerk a sworn declaration of intent to conduct or operate such activity together with a copy of the license issued by the Washington State Gambling Commission. Thereafter, for any period covered by such license or any renewal thereof, any person, association or organization shall, on or before the last day of each April, July, October and January which follows the end of the quarterly period in which the tax accrued, file with the City Clerk a sworn statement on a form to be provided and prescribed by the City Clerk, reporting the gross revenue received for the purpose of ascertaining the tax due for the preceding quarterly period.

- A. A bona fide charitable or nonprofit organization must file with the City Clerk a copy of the letter from the Internal Revenue Service, Department of the Treasury, noting exemption from federal income tax due to its status as a bona fide charitable or nonprofit organization, a copy of its Washington State Gambling license, if such license is required, and any forms provided or prescribed by the City Clerk.
- B. Holders of lower volume licenses shall maintain records as required by the

Washington State Gambling Commission and shall file with the City Clerk a duplicate copy of the summary of these records as required by WAC 230-08-015.

9.30.090 Payment of tax. The tax imposed by this chapter shall be due and payable on a quarterly basis, and remittance therefore shall accompany each return and be in the City Clerk's office by five o'clock p.m. (5:00 p.m.) P.S.T. on or before the last day of each April, July, October and January for the preceding quarter in which the tax accrued.

For each payment due, if such payment is not made by the due date and time thereof, there shall be added penalties as follows:

- A. One to fifteen days delinquency, ten percent with a minimum penalty of ten dollars;
- B. After fifteen days delinquency, fifteen percent with a minimum penalty of ten dollars.

Section 2. Effective date. This ordinance, being an exercise of a power specifically delegated to the City legislative body, is not subject to referendum, and shall take effect five (5) days after passage and publication of the ordinance or a summary thereof consisting of the title.

APPROVED:

Doreen Marchione
MAYOR, DOREEN MARCHIONE

ATTEST/AUTHENTICATED:

Doris A. Schauble
CITY CLERK, DORIS SCHAIBLE

APPROVED AS TO FORM:
OFFICE OF THE CITY ATTORNEY:

BY *John E. King*

FILED WITH THE CITY CLERK:
PASSED BY THE CITY COUNCIL:
PUBLISHED:
EFFECTIVE DATE:
ORDINANCE NO. 1625

April 30, 1991
May 7, 1991
May 12, 1991
May 17, 1991