

ORDINANCE NO. 180

AN ORDINANCE relating to the taxation of bingo, raffles and amusement games, levying a tax thereon, and providing for the collection of said tax by the Town of Gig Harbor.

WHEREAS, Chapter 218, Laws of Washington, 1973 (43rd Legislature, 1st Extra Session), Section 11, authorizes cities and towns to provide for the taxing of bingo, raffles and amusement games provided that the tax rate is the same as that imposed by the county; and

WHEREAS, the Board of Pierce County Commissioners has adopted Resolution No. 16845 levying a tax upon bona fide charitable and non-profit organizations which conduct bingo, raffles, and amusement games pursuant to Chapter 218, Laws of Washington, 1973 (43rd Legislature, 1st Extra Session); and

WHEREAS, the tax rate established by Pierce County on such activities is five per cent (5%) of the first \$50,000 of gross annual revenue and ten per cent (10%) of any amount of gross annual revenue over \$50,000 received by the bona fide charitable or non-profit organization conducting the activity, except for such organizations conducting such activities no more than once each calendar year and earning less than \$10,000 gross annual revenue therefrom, which shall be exempt; and

WHEREAS, the Town of Gig Harbor has elected to administer and collect the taxes assessed for the operation of bingo, raffles and amusement games,

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN OF GIG HARBOR:

Section 1. Chapter 218, Laws of Washington 1973 (43rd Legislature, 1st Extra Session) and Pierce County Resolution No. 16845 are hereby incorporated in total by reference, including any amendments which may be adopted.

Section 2. (1) There is hereby levied a tax upon the gross revenue of bingo, raffles, and amusement games, which shall be imposed upon and collected from bona fide charitable and non-profit organizations duly licensed to conduct such activities in the Town of Gig Harbor.

(2) The rate of tax imposed by Section 2 (1) shall be five per cent (5%) of the first \$50,000 of gross annual revenue and ten per cent (10%) of any amount of gross annual revenue over \$50,000 received by the bona fide charitable or non-profit organization conducting the activity. Bona fide charitable or non-profit organizations conducting such activities no more than once each calendar year and earning less than \$10,000 gross annual revenue therefrom shall be exempt from taxation under this ordinance. Whenever Pierce County alters or amends its rate on the taxation of the aforementioned activities, the rate of tax imposed by this subsection shall be considered amended to conform thereto.

Section 3. The Town Clerk-Treasurer is hereby directed to notify the Pierce County Treasurer of the effective date of this ordinance and furnish him a copy of this ordinance.

Section 4. The Gig Harbor Town Council or their authorized representative shall:

(1) Adopt and publish such rules and regulations as are necessary to enable the collection of the tax imposed in Section 2 herein.

(2) Prescribe and issue the appropriate forms for determination and declaration of the amount of tax to be paid.

Section 5. For the purpose of identifying who shall be taxed, any organization or business intending to conduct any of the activities described in Section 2, from and after the effective date of this resolution, shall, prior to the commencement of such activity, file with the Town of Gig Harbor, a sworn declaration of intent to conduct or operate such activity, together with a copy of the license issued by the State Gambling Commission, and

thereafter for any period covered by such license, on or before the 15th day of each month, file with the Town of Gig Harbor a sworn statement on a form to be provided and prescribed by the Town of Gig Harbor for the purpose of ascertaining the tax due for the preceding month.

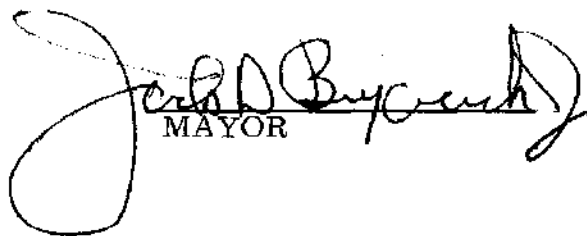
Section 6. A new declaration of intent to conduct or operate any of the activities described in Section 2 shall be required prior to the recommencement of the activity following the expiration, suspension, or revocation of any license previously issued by the State Gambling Commission, in the same manner as described in Section 5.

Section 7. The tax shall be paid by the 15th day of the month following that in which the revenue is received.

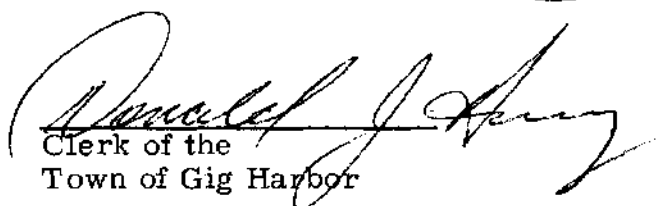
Section 8. The officers, directors and managers of any organization, licensed by the State Gambling Commission to operate or conduct any of the activities described in Section 2, who fail or refuse to pay the tax levied in Section 2, or who knowingly falsify any statements required by ~~Pierce County~~ <sup>THE TOWN OF GIG HARBOR</sup>, shall be held jointly and severally, financially liable, and in addition, shall be held individually guilty of a gross misdemeanor upon conviction and shall be punished by imprisonment in the Town jail for not more than one year or by a fine of not more than \$1,000.00 or both.

Section 9. This ordinance shall take effect and shall be in full force and effect immediately upon its passage, approval and publication as required by law.

PASSED by the Council of the Town of Gig Harbor, this 28 day of January, 1974.

  
MAYOR

ATTEST:

  
Clerk of the  
Town of Gig Harbor