

Ordinance No. 00223

[Council Regular Meeting Minutes 99/12/06](#)

ORDINANCE NO. 223

AN ORDINANCE of the City Council of the City of Lakewood, Washington, amending Section 3.34.010 of the Lakewood Municipal Code relating to gambling taxes

WHEREAS, among the taxes authorized by statute for imposition by cities are taxes on certain gambling activities; and

WHEREAS, in accordance with the statutory authorization, the City Council of the City of Lakewood, Washington, adopted its Ordinance No. 20, and Ordinance No. 88, imposing taxes on identified gambling activities, using comparison of other neighboring jurisdictions in determining the amounts of the taxes, within the statutory parameters; and

WHEREAS, even though the statutory rate authorized for bingo activities, at the time of the adoption of said Ordinances No. 20 and No. 88, was ten percent (10%), by Substitute Senate Bill 5745, adopted as Chapter 221, Laws of 1999, the 56th Legislature of the State of Washington (1999 Regular Session) changed that rate, effective January 1, 2000, to five percent (5%); and,

WHEREAS, it is therefore appropriate that the provisions of Section 3.34.010 be amended to reflect that new authorized rate for a tax on bingo activities.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF LAKEWOOD, WASHINGTON, DO ORDAIN as Follows:

Section 1. That Section 3.34.010 of the Lakewood Municipal Code, be, and the same hereby is, amended to read as follows:

3.34.010 Imposition of tax on gambling activities.

There is hereby imposed a tax, at the rates set forth below, upon the following gambling activities, when authorized by Chapter 9.46 RCW, and when conducted in the City:

A. Five percent (5%) of the gross receipts from pull-tabs, as that term is defined by RCW 9.46.0273 and Rules and Regulations of the Gambling Commission.

B. Three percent (3%) of the gross receipts from punch boards, as that term is defined by RCW 9.46.0273 and Rules and Regulations of the Gambling Commission.

C. ~~Ten percent (10%)~~ Five percent (5%) of the gross revenue, less the amount paid for as prizes, received from bingo and raffles, as those terms are defined by RCW 9.46.0205 and RCW 9.46.0277.

D. Two percent (2%) of the gross revenue, less the amount paid for or as prizes, from amusement games, as that term is defined by RCW 9.46.0201.

E. Twenty percent (20%) of the gross revenue from social card games, as that term is defined by RCW 9.46.0281 and Rules and Regulations of the Gambling Commission. (Ord. 88 Â§ 1, 1996; Ord. 20 Â§ 1, 1995.)

Section 2. Severability. If any portion of this Ordinance or its application to any person or circumstances is held invalid, the remainder of the Ordinance or the application of the provision to other persons or circumstances shall not be affected.

Section 3. Effective Date. That this Ordinance shall be in full force and effect five (5) days after publication of the Ordinance Summary.

ADOPTED by the City Council this 6th day of December, 1999.

CITY OF LAKEWOOD

Bill Harrison, Mayor

Attest:

Alice M. Bush, CMC/AE, City Clerk

Approved as to Form:

Daniel B. Heid, City Attorney

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