

Ordinance No. 00443

[City Council meeting minutes of March 19 2007](#)

SUBSTITUTE ORDINANCE NO. 443

AN ORDINANCE of the City of Lakewood, Washington, amending Section 3.34.010 E of the Lakewood Municipal Code relating to the rate for the tax imposed on social card games

WHEREAS, the City currently imposes a gambling tax; and,

WHEREAS, the current proceeds from this tax source are essential to the provision of City services; and,

WHEREAS, the incidence of crime directly associated with gambling within the City is minimal; and,

WHEREAS, in order to support the economic viability of the current businesses and to be consistent with the assumptions used in setting the current rate structure, the Council finds that adjustments in the tax rate are necessary; and

WHEREAS, in terms of implementation, a flat tax will be less burdensome for both the City and businesses.

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 is amended to read as follows:

03.34.010 - Imposition of Tax on Gambling Activities

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. Five percent (5%) of the gross revenue, less the amount paid for or 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. ~~An amount or Eleven percent (11%)~~ of the gross monthly revenue from social card games, as that term is defined by RCW 9.46.0281 and Rules and Regulations of the Gambling Commission, ~~depending on the amount of gross monthly revenue totals, as follows:~~

~~For gross revenue totals up to \$500,000 per calendar month, Twenty percent (20%) of the gross monthly revenue;~~

~~For gross revenue totals of between \$500,001 and \$600,000 per calendar month, Seventeen percent (17%) of the gross monthly revenue, or a tax of \$100,000, whichever is greater;~~

~~For gross revenue totals of between \$600,001 and \$700,000 per calendar month, Fifteen percent (15%) of the gross monthly revenue, or a tax of \$102,000, whichever is greater;~~

~~For gross revenue totals of between \$700,001 and \$800,000 per calendar month, Fourteen percent (14%) of the gross monthly revenue, or a tax of \$105,000, whichever is greater;~~

~~For gross revenue totals of between \$800,001 and \$900,000 per calendar month, Thirteen percent (13%) of the gross monthly revenue, or a tax of \$112,000, whichever is greater;~~

~~For gross revenue totals of between \$900,001 and \$1,000,000 per calendar month, Twelve percent (12%) of the gross monthly revenue, or a tax of \$117,000, whichever is greater;~~

~~For gross revenue totals above \$1,000,000 per calendar month, Eleven percent (11%) of the gross monthly revenue, or a tax of \$120,000, whichever is greater.~~

Section 2. Severability. If any section, sentence, clause or phrase of this Ordinance should be held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of any other section, sentence, clause or phrase of this Ordinance.

Section 3. Effective date. This Ordinance shall be in full force and effect five (5) days after publication of the Ordinance Summary, as provided by law, and on April 1, 2007.

ADOPTED by the City Council this 19th day of March, 2007.

CITY OF LAKEWOOD

Attest: _____

Claudia B. Thomas, Mayor

Alice M. Bush, MMC, City Clerk

Approved as to Form:

Heidi Ann Wachter, City Attorney