

Ordinance No. 00088

[Council Minutes 96/07/01](#)

ORDINANCE NO. 88

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AN ORDINANCE of the City Council of the City of Lakewood, Washington, amending Section 1 of Ordinance No. 20, codified as 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, 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 authority authorizes a five percent (5%) tax on punch board activities, and even though that five percent (5%) tax is used by many jurisdictions in and around the City of Lakewood, because the Pierce County tax on punch boards is set at three percent (3%), the City Council prefers to adjust the tax to set it at the lower amount.

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

Section 1. That Section 1 of Ordinance No. 20, codified as 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 punch boards and pull-tabs, as those terms are 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%) 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.

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~~CD. 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.~~

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. ~~DE. 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. 20 ' 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 1st day of July, 1996.

CITY OF LAKEWOOD

/S/

Bill Harrison, Mayor

Attest:

/S/

Alice M. Bush, CMC, City Clerk

Approved as to Form:

/S/

Daniel B. Heid, City Attorney

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