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Introduced by:

 $\frac{\text{Bill Reams}}{78-129}$ 

ORDINANCE NO.

3640

AN ORDINANCE relating to gambling; changing the rates of tax charged organizations for conducting amusement games; amending Ordinance 2041, Section 1 and KCC 12.54.010; amending Ordinance 2564, Section 1 and KCC 12.54.100.

BE IT ORDAINED BY THE COUNCIL OF KING COUNTY:

SECTION 1. Ordinance 2041, Section 1 and KCC 12.54.010 are hereby amended to read as follows:

In accordance with Chapter 218, Laws of Washington, 1973 First Extraordinary Session, as amended, there is hereby levied upon all persons, associations and organizations who have been duly licensed to conduct or operate any bingo games and raffles ((and-amusement-games)), a tax rate of ten percent of the gross revenue received therefrom less the amount paid for or as prizes; amusement games, a tax rate of two percent of the gross revenue received therefrom less the amount paid for or as prizes; PROVIDED that no tax shall be imposed under the authority of this chapter on bingo, raffles or amusement games when such activities or any combination thereof are conducted by any bona fide charitable or nonprofit organization as defined in RCW 9.46.020(3) which organization has no paid operating or management personnel and has gross income from bingo, raffles or amusement games, or any combination thereof, not exceeding five thousand dollars per year less the amount paid for as prizes; and for the conduct or operation of any punch boards or pull tabs, a tax rate of five percent of the gross receipts from such punch boards or pull tabs((-)); PROVIDED FURTHER THAT, the Executive is authorized to implement appropriate fiscal reporting requirements to insure the effective administration of license holders exempt from the payment of taxes.

 $\underline{\text{SECTION 2}}$ . Ordinance 2564, Section 1, and KCC 12.54.100 are hereby amended to read as follows:

Social Card Room Tax. There is levied upon all persons,

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associations, and organizations who have been duly licensed to operate social card games under the provisions of RCW 9.46.030(1) and (3), a tax per year as follows:

- (1) One thousand dollars for the operation of such card games; plus,
- (2) An amount equal to ten percent of the annual gross receipts exceeding ten thousand dollars;

PROVIDED that no tax shall be imposed when such activities are conducted by any bona fide charitable or nonprofit organization as defined in RCW 9.46.020(3) which organization has no paid operating or management personnel and has gross income from social card games not exceeding twelve hundred and fifty dollars per quarter; PROVIDED FURTHER THAT, the Executive is authorized to implement appropriate fiscal reporting requirements to insure the effective administration of license holders exempt from the payment of taxes.

INTRODUCED AND READ for the first time this 6th day of March, 1978.

PASSED this 27th day of March, 1978.

KING COUNTY COUNCIL KING COUNTY, WASHINGTON

Berneu Stun

ATTEST:

Deputy Clerk of the Council

APPROVED this 2 day of

. 1978.

King County Executive