

23 June 1997

Introduced By: Christopher Vance

June 26, 1997 clerk

Proposed No.: 97-396

ORDINANCE NO. **12818**

AN ORDINANCE relating to the tax rate for gambling taxes for bona fide charitable or non-profit organizations and amending Ordinance 2041, Section 1, as amended and K.C.C. 12.54.010.

BE IT ORDAINED BY THE COUNCIL OF KING COUNTY:

SECTION 1. Ordinance 2041, Section 1, as amended and K.C.C. 12.54.010 is hereby amended to read as follows:

Tax-Levy. In accordance with Chapter 218, Laws of Washington, 1973 First Extraordinary Session, as amended, there is levied upon all persons, associations and organizations who have been duly licensed to conduct or operate any bingo games and raffles a tax rate of ten percent of the gross ~~((revenue))~~ receipts received therefrom less the amount ~~((paid for or as))~~ awarded as cash or merchandise prizes; amusement games, a tax rate of two percent of the gross ~~((revenue))~~ receipts received therefrom less the amount ~~((paid for or as))~~ awarded 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))~~ receipts from bingo, raffles or amusement games, or any combination thereof, not exceeding ten thousand dollars per year less the amount ~~((paid~~

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1 for) awarded as cash or merchandise prizes; and for the conduct or operation of any punch  
2 boards or pull tabs, a tax rate of five percent of the gross receipts from such punch boards  
3 or pull tabs; for bona fide charitable or nonprofit organizations as earlier defined in this  
4 section a tax rate of ten percent of the gross receipts from such punch boards or pull tabs  
5 less the amount awarded as cash or merchandise prizes; provided further, that the executive  
6 is authorized to implement appropriate fiscal reporting requirements to insure the effective  
7 administration of the license holders exempt from the payment of taxes.

8 INTRODUCED AND READ for the first time this 30<sup>th</sup> day of

9 June, 1997.

10 PASSED by a vote of 13 to 0 this 28<sup>th</sup> day of July

11 1997.

12 KING COUNTY COUNCIL  
13 KING COUNTY, WASHINGTON

14 Chair Jane Hogue  
15

16 ATTEST:

17 Jane Hogue  
18 Clerk of the Council

19 APPROVED this 8 day of August, 1997.

20 Donald Spivey  
21 King County Executive