

ORDINANCE NO. 43

AN ORDINANCE OF THE CITY OF UNIVERSITY PLACE,
WASHINGTON, PROVIDING FOR TAXATION OF CERTAIN
GAMBLING ACTIVITIES, AMENDING ORDINANCE NO. 17.

THE CITY COUNCIL OF THE CITY OF UNIVERSITY PLACE,
WASHINGTON, DO ORDAIN AS FOLLOWS:

Section 1. Gambling Tax Imposed. Section 1 of Ordinance No. 17, is hereby amended to add section D. to levy gambling tax on social card games, as provided by statute.

D. Social Card Games at 20% of gross revenue.

Section 2. Charitable nonprofit organization--Declaration of Intent to Conduct Gambling Activity. Section 4 of Ordinance No. 17 is hereby amended to read as follows:

For the purpose of identifying the persons, associations and organizations that shall be subject to the tax imposed by Section 1, any bona fide charitable or nonprofit corporation intending to conduct or operate any bingo game, raffle or amusement game which requires licensing as provided in and authorized by RCW Chapter 9.46, as the same now exists or may be hereafter amended, shall, prior to commencement of any such activity, file with the City Clerk a sworn declaration of intent to conduct or operate such activity, together with a copy of the license issued in accordance with RCW Chapter 9.46, as the same now exists or may be hereafter amended, as amended. Thereafter, for any period covered by such State license or any renewal thereof, any such licensed bona fide charitable or nonprofit corporation shall, on or before the fifteenth day of the month following the end of the month in which the tax accrued, file with the City Clerk a sworn statement, on a form to be provided and prescribed by the City Clerk, for the purpose of ascertaining the tax due for the preceding monthly period.

Section 3. Tax Due Date--Delinquency. Section 5 of Ordinance No. 17 is hereby amended as follows:

A. Tax imposed by Section 1 shall be due and payable in monthly installments, and remittance therefor shall accompany such return and be made on or before the fifteenth day of the month following the month in which the tax accrued.

B. For each payment due, if such payment is not made by the due date thereof, there shall be added a penalty and interest as follows:

1. If paid 1 - 10 days late, there shall be a penalty of 10% added to the amount of tax due
2. If paid 11 -20 days late, there shall be a penalty of 15% added to the amount of tax due;
3. If paid 21 - 30 days late, there shall be a penalty of 20% added to the amount of tax due.
4. If paid 31-60 days late, there shall be a penalty of 25% added to the amount of tax due.
5. In addition to the above penalty, the City will charge the taxpayer interest of all taxes due at the rate of one percent (1%) per month or portion thereof that said amounts are past due.

Section 4. Effective Date. This ordinance shall take effect on the official date of incorporation.

PASSED BY THE CITY COUNCIL ON AUGUST 14, 1995

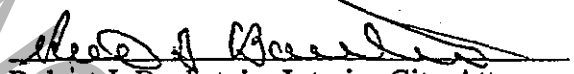


Stanley L. K. Flemming, Mayor

ATTEST:


Susan Matthew, Interim City Clerk

APPROVED AS TO FORM:


Robert J. Backstein, Interim City Attorney

PUBLISHED: August 16, 1995

EFFECTIVE DATE: August 31, 1995