ORDINANCE NO. 2011-16

AN ORDINANCE OF THE TOWN OF EATONVILLE, WASHINGTON, AMENDING EMC 5.16.020 AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, RCW 9.46.110 permits the legislative authority of any town to provide for the taxing of any gambling activity authorized by chapter 9.46 of the Revised Code of Washington,

WHEREAS, the Finance Committee has recommended the Town increase its taxation rate to provide for increased revenue and also to align the Town's rates to percentages more commensurate with those of the majority of other Washington municipalities, and

WHEREAS, the Council is the legislative authority of the Town of Eatonville,

THEREFORE, BE IT ORDAINED by the Council of the Town of Eatonville as follows:

Section 1. Section 1 of Ordinance 97-08, codified as EMC 5.16.020, is amended to read as follows:

5.16.020 Persons subject to tax – Rates.

There is levied upon all persons, associations and organizations conducting or operating within the town any of the activities listed below, a tax in the following amounts to be paid to the town:

A. Any punch boards or pull tabs, in the amount of ~~two and seven-tenths~~five percent of adjusted gross receipts distributed directly from the operation of the punch board or pull tabs themselves. "Adjusted gross receipts" is defined as gross receipts minus the actual cost of prizes distributed to customers;

B. Card playing in the amount of 10 percent of the gross receipts received as fees charged persons for the privilege of playing in card games; provided, however, a minimum tax of $100.00 per year shall be imposed on each licensee, the tax payable at such time as the licensee is authorized to conduct social card games within the town. Credit for the $100.00 payment shall be given for the tax due under EMC 5.16.030;

C. Bingo in the amount of ~~one~~five percent of gross revenues, less amounts distributed for prizes; provided, that bona fide charitable or nonprofit organizations conducting once per year bingo shall be exempt up to the first $10,000 of revenue, less amount distributed for prizes;

D. Raffles in the amount of 10 percent of the gross revenues, less amounts distributed for prizes, and provided further that a bona fide

charitable organization or nonprofit organization shall be exempt up to the first $10,000 of revenues, less amounts distributed for prizes;

E. Amusement games in the amount of two percent of the gross revenues, less amounts distributed for prizes.

Section 2. This ordinance shall take effect upon publication as required by RCW 35.27.300.

Passed by the Council of the Town of Eatonville at a regular meeting held this _____ day of _____, 2011.

_____
Ray Harper, Mayor

ATTEST:

_____
Town Clerk

APPROVED AS TO FORM:

_____
Town Attorney