

BINGEN MUNICIPAL CODE

Chapter 3.48

BINGEN GAMBLING ORDINANCE

Sections:

- 3.48.010 Adoption of provisions by reference.
- 3.48.020 Gambling prohibited.
- 3.48.030 Tax – Levied.
- 3.48.040 Tax – Payment.
- 3.48.050 Tax – Administration and collection.
- 3.48.060 Delinquent taxes – Penalty.
- 3.48.070 Prior submission of license to clerk required.
- 3.48.080 Financial disclosure.
- 3.48.090 Violations – Penalty.

3.48.010 Adoption of provisions by reference.

RCW Chapter 94.6 is adopted and incorporated by reference as if fully set forth in this chapter with the exception of the following sections or portions thereof: RCW 9.46.040, 9.46.050, 9.46.060, 9.46.070, 9.46.075, 9.46.080, 9.46.090, 9.46.100, 9.46.115, 9.46.140, 9.46.160, 9.46.170, 9.46.180, 9.46.200, 9.46.210 subsection 3 only, 9.46.220, 9.46.230 subsection 4 only, 9.46.235 subsection 1 only, 9.46.250 subsections 1 and 2 only, and 9.46.300; provided, however, that any reference to any detention facility in any such adopted statute shall be construed to refer to the appropriate detention facility for serving sentences imposed by the West District Court of Klickitat County, Washington. (Ord. 325 (part), 1983).

3.48.020 Gambling prohibited.

All nonexempt gambling, not licensed by the Washington State Gambling Commission, is prohibited in the city, and any person, association, or organization conducting or participating therein shall be guilty of a misdemeanor. (Ord. 325 (part), 1983).

3.48.030 Tax – Levied.

There is levied upon all nonexempt gambling activity within the city a tax, payable quarterly, upon such gambling activities as follows:

- A. All amusement machines, to and including juke boxes, thirty dollars per year per machine;
- B. Social card games, two hundred dollars per year per table. (Ord. 325 (part), 1983).

3.48.040 Tax – Payment.

The tax imposed by this chapter shall be due and payable quarterly, and remittance shall accompany returns to the city clerk-treasurer on such forms as may be prescribed and shall be made on or before the fifteenth day of the month next succeeding the quarterly period in which the tax accrued. (Ord. 325 (part), 1983).

3.48.050 Tax – Administration and collection.

Administration and collection of the tax imposed by this chapter shall be by the city clerk-treasurer and pursuant to the rules and regulations of the Washington State Gambling Commission. The city shall adopt and publish such rules, forms and regulations as may be reasonably necessary to enable the collection of the tax imposed in this chapter. (Ord. 325 (part), 1983).

3.48.060 Delinquent taxes – Penalty.

A. For each tax payment due, if the payment is not made by the due date thereof, there shall be added a penalty as follows:

1. If paid on or before the final day of the month next succeeding the quarterly period in which the tax accrued, ten percent with a minimum penalty of five dollars;
2. If paid prior to the fifteenth day of the second month next succeeding the quarterly period in which the tax accrued, fifteen percent with a minimum penalty of ten dollars;
3. Failure to make payment by the fifteenth day of the second month next succeeding the quarterly period in which the tax accrued shall be deemed to be both a criminal and civil violation of this chapter.

B. All delinquent taxes shall, in addition to the penalties imposed in subsection A or this section, accrue interest at the rate of twelve percent per year from the last day of the quarter in which the tax accrued until the date of payment. (Ord. 325 (part), 1983).

3.48.070 Prior submission of license to clerk required.

Prior to conducting any gambling activity licensed by the Washington State Gambling Commission within the city, a copy of the license must be submitted to the city clerk-treasurer.

3.48.080 Financial disclosure.

It shall be the responsibility of all officers, directors and managers of any organizations conducting any gambling activities subject to taxation under this chapter to make available at all reasonable times such financial records as the mayor, his authorized representative, or the chief

of police of the city may require in order to determine full compliance with this chapter. (Ord. 325 (part), 1983).

3.48.090 Violations – Penalty.

Except as otherwise provided, any person who shall fail or refuse to pay the taxes required in this chapter or who willfully disobeys any rule or regulation promulgated by the city under this chapter, shall be guilty of a misdemeanor and upon conviction shall be punished by imprisonment for not more than ninety days or by a fine of not more than two hundred fifty dollars, or both. Any such fine shall be in addition to the tax required. Officers, directors and managers of any organization conducting gambling activities shall be jointly and severally liable for the payment of the tax and for the payment of any fine imposed under this chapter. (Ord. 325 (part), 1983).