Ordinance No. 1888
(Amending or Repealing Ordinances)

CFN=175 – Business Licenses
CFN=186 – Budget
Passed 11/4/1974
Relating to gambling, levying a tax, authorizing contracts with King County, providing penalties and repealing any and all ordinances in conflict therein

Amended by Ord. 2034;3460;3949
ORDINANCE NO. 1888

AN ORDINANCE of the City of Kent, Washington, relating to gambling, levying a tax, authorizing contracts with King County, providing penalties, and repealing any and all ordinances in conflict therewith.

THE CITY COUNCIL OF THE CITY OF KENT, WASHINGTON, DO HEREBY ORDAIN AS FOLLOWS:

Section 1. 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 by the Washington State Gambling Commission to conduct or operate

(1) Any bingo games, raffles and amusement games, a tax rate of ten (10) percent of the gross revenue received therefrom less the amount paid for or as prizes;

(2) Any punchboards or pulltabs, a tax rate of five (5) percent of the gross receipts from such punchboards or pulltabs;

(3) Social card games, a tax rate of five (5) percent of the gross receipts received therefrom;

(4) Any public cardroom operated as a commercial stimulant, a tax of five (5) percent of the gross receipts received therefrom.

Section 2. From and after May 1, 1975, punchboards, pulltabs and public cardrooms shall be prohibited in the City of Kent.

Section 3. The administration and collection of the tax imposed by this Ordinance shall be by the Finance Director and pursuant to the rules and regulations of the Washington State Gambling Commission. The City Council shall adopt and publish such rules and regulations as may be reasonably necessary to enable the collection of the tax imposed herein.

Section 4. For the purpose of identifying who shall be subject to the tax imposed by this Ordinance, any person,
association or organization intending to conduct or operate any 
gambling activity authorized by Chapter 218, Laws of Washington, 
1973 First Extraordinary Session, as amended, shall, prior to 
commencement of any such activity, file with the Finance Director 
a sworn declaration of intent to conduct or operate such activity, 
together with a copy of the license issued in accordance with 
said Chapter 218, as amended.

Thereafter, for any period covered by such State license 
or any renewal thereof, any person association or organization, 
shall on or before the fifteenth (15th) day of the month follow­
ing the end of the quarterly period in which the tax accrued, file 
with the Finance Director a sworn statement, on a form to be pro­
vided and prescribed by the City Council for the purpose of ascer­
taining the tax due for the preceding quarterly period.

Section 5. The tax imposed by this Ordinance shall be 
due and payable in quarterly installments, and remittance there­
for shall accompany each return and be made on or before the 
fifteenth (15th) day of the month next succeeding the quarterly 
period in which the tax accrued.

For each payment due, if such 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 (10) percent with a minimum penalty of five (5) dollars.

(2) If paid prior to the fifteenth (15th) day of the 
second month next succeeding the quarterly period in which the 
tax accrued, fifteen (15) percent with a minimum penalty of ten 
(10) dollars.

(3) Failure to make payment by the fifteenth (15th) 
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 Section.

Section 6. Any person who shall fail or refuse to pay 
the tax as herein before required, or who shall willfully disobey 
any rule or regulation promulgated by the City Council hereunder, 
shall be guilty of a misdemeanor and upon conviction shall be 
punished by imprisonment for not more than ninety (90) days or by 
a fine of not more than two hundred fifty (250) dollars or by
both such fine and imprisonment. Any such fine shall be in addi-
tion to the tax required. Officers, directors and managers of
any organization conducting gambling activities shall be jointly
and severally liable for the payment of said tax and for the pay-
ment of any fine imposed hereunder.

Section 7. The Mayor and City Clerk are hereby autho-
rized to enter into any contract or agreements with King County
for collection and distribution of the tax imposed by this Ordi-
nance.

Section 8. It shall be the responsibility of all offi-
cers, directors and managers of any organization conducting any
gambling activities subject to taxation under this Ordinance to
make available at all reasonable times such financial records as
the Mayor, her authorized representative or law enforcement re-
presentative of the City of Kent may require in order to determine
full compliance with this Ordinance.

Section 9. Should any Section, paragraph, sentence,
clause or phrase of this Ordinance or its application to any per-
son or circumstance be declared unconstitutional, whether because
of conflict with general law or otherwise invalid for any reason,
such decision shall not affect the validity of the remaining por-
tions of this Ordinance or its application to other persons or
circumstances.

Section 10. Any and all Ordinances or parts of Ordin-
nances in conflict herewith are repealed.

Section 11. This Ordinance shall take effect and be in
force five (5) days from and after its passage, approval and
publication, as provided by law.

[Signature]
ISABEL HOGAN, MAYOR

ATTEST:

[Signature]
MARIE JENSEN, CITY CLERK

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PASSED the 4th day of November, 1974.
APPROVED THE 6th day of November, 1974.
PUBLISHED the 10th day of November, 1974.

I hereby certify that this is a true copy of Ordinance No. 1888, passed by the City Council of the City of Kent, Washington, and approved by the Mayor of the City of Kent as hereon indicated.

MARIE JENSEN, CITY CLERK