Ordinance No. 2034

(Amending or Repealing Ordinances)

CFN=122 – Police/Fire Departments
CFN=175 – Business Licenses
CFN=186 – Budget
Passed 6/16/1977
Amends Sec. 5 of Ord. 1888 – Payment of Taxes on Gambling Activities

Amended by Ord. 3460;3949
AN ORDINANCE of the City of Kent,  
Washington, amending Section 5 of Ordinance 1888 of the City of Kent relating to payment of taxes on gambling activities.

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

Section 1. Section 5 of Ordinance 1888 which reads as follows:

"Section 5. The tax imposed by this Ordinance shall be due and payable in quarterly installments, and remittance therefor 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.

is hereby amended to read as follows:

"Section 5. The tax imposed by this Ordinance shall be due and payable in quarterly installments and remittance therefor shall accompany each return and be made on or before the first day of the second 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 second month next succeeding the quarterly period in which the tax accrued, ten (10) percent with a minimum penalty of five (5) dollars.
2 - If not paid on or before the final day of the third 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 final day of the third 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 2. This Ordinance shall take effect and be in force five (5) days from and after its passage, approval and publication, as provided by law.

ISABEL HOGAN, MAYOR

ATTEST:

MARIE JENSEN, CITY CLERK

APPROVED AS TO FORM:

DONALD E. MIRK, CITY ATTORNEY

PASSED the ______ day of June, 1977.

APPROVED the ______ day of June, 1977.

PUBLISHED the ______ day of June, 1977.

I hereby certify that this is a true copy of Ordinance No. __________, 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 (SEAL)

- 2 -