AN ORDINANCE of the City of Kent, Washington, relating to gambling; amending Chapter 5.16.16 KCC (Ordinance 1888, as last amended by Ordinance 2034) to clarify the application of civil penalties for delinquent payment of gambling taxes.

THE CITY COUNCIL OF THE CITY OF KENT, WASHINGTON DOES HEREBY RESOLVE AS FOLLOWS:

Section 1. KCC 5.16.16 (Ordinance 1888 as last amended by Ordinance 2034) is hereby amended as follows:

5.16.16. TAX DUE. The tax imposed by this chapter shall be due and payable in quarterly installments and remittance therefore 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 not paid on or before the final day of the second month next succeeding the quarterly period in which the tax accrued, ten percent with a minimum penalty of $5.00.

(2) If not paid on or before the final day of the third month next succeeding the quarterly period in which the tax accrued, 15 percent with a minimum penalty of $10.00.

(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 chapter.

Section 2. Effective Date. This ordinance shall take effect and be in force five (5) days from and after its passage, approval and publication as provided by law.
ATTEST:

MARIE JENSEN, CITY CLERK

APPROVED AS TO FORM:

P. STEPHEN DJULIO, CITY ATTORNEY

PASSED the _______ day of __________, 1986.
APPROVED the _______ day of __________, 1986.
PUBLISHED the 26th day of January, 1986.

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)