Ordinance No. 3059

(Amending or Repealing Ordinances)

CFN=175 – Business License
Passed – 8/4/1992
Amending Sec. 5 of Ord. 1888 as amended by Sec. 1 of Ord. 2034, relating to payment of taxes on gambling activities

Amended by Ord. 3949
AN ORDINANCE of the City of Kent, Washington, amending Section 5 of Ordinance 1888 as amended by Section 1 of Ordinance 2034, relating to payment of taxes on gambling activities.

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

Section 1. Section 5 of Ordinance 1888, as amended by Section 1 of Ordinance 2034, as now codified in Kent City Code Section 5.16.040, is hereby amended as follows:

5.16.040. TAX DUE. The tax imposed by this Ordinance Chapter shall be due and payable in quarterly installments and remittance therefor shall accompany each return and be made on or before the first final day of the second month immediately 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— A. If not paid on or before the final first day of the second month next succeeding the quarterly period in which the tax accrued, ten (10) percent of the total tax due with a minimum penalty of five (5) dollars.

2— B. If not paid on or before the final first day of the third month next succeeding the quarterly period in which
the tax accrued, fifteen (15) percent of the total tax due with a minimum penalty of ten (10) dollars.

C. If not paid on or before the first day of fourth month next succeeding the quarterly period in which the tax accrued, twenty (20) percent of the total tax due with a minimum penalty of twenty (20) dollars.

3— D. Failure to make full payment of all taxes and penalties due 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. Severability. The provisions of this ordinance are declared to be separate and severable. The invalidity of any clause, sentence, paragraph, subdivision, section or portion of this ordinance, or the invalidity of the application thereof to any person or circumstances shall not affect the validity of the remainder of this ordinance, or the validity of its application to other persons or circumstances.

Section 3. Effective Date. This ordinance shall take effect and be in force thirty (30) days from the time of its final approval and passage as provided by law.

DAN KELLEHER, MAYOR

ATTEST:

BRENTA JACOBER, CITY CLERK
APPROVED AS TO FORM:

ROGER A. LUBOVICH, CITY ATTORNEY

PASSED the 4th day of August, 1992.
APPROVED the 5th day of August, 1992.
PUBLISHED the 7th day of August, 1992.

I hereby certify that this is a true and correct copy of Ordinance No. 3059, passed by the City Council of the City of Kent, Washington, and approved by the Mayor of the City of Kent hereon indicated.

BRENDA JACOBER, CITY CLERK