

**CITY OF BURIEN, WASHINGTON**

**ORDINANCE NO. 585**

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**AN ORDINANCE OF THE CITY OF BURIEN, WASHINGTON,  
AMENDING CHAPTER 3.25 OF THE BURIEN MUNICIPAL CODE  
RELATING TO GAMBLING TAXES**

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WHEREAS, RCW 9.46.110(1) authorizes the City to establish taxing on certain gambling activities;

WHEREAS, under the current version of Chapter 3.25 of the Burien Municipal Code, the City imposes an eleven percent (11%) tax on social card rooms; and

WHEREAS, the City desires to temporarily reduce the social card room tax to provide for growth during the current economic downturn; and

WHEREAS, the City also desires to provide for flexibility in adjusting or waiving penalties and interest and adopting rules related to gambling taxes;

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF BURIEN, WASHINGTON, DO ORDAIN AS FOLLOWS:

Section 1. BMC 3.25.010 Amended. Section 3.25.010 of the Burien Municipal Code (Imposition) is hereby amended (with legislative revision marks) to read as follows:

**3.25.010 Imposition.**

There is hereby imposed a tax, at the rates set forth below, upon the following gambling activities, when authorized by Chapter 9.46 RCW, and when conducted in the city:

- (1) Five percent of the gross receipts from punchboards and pull-tabs, as those terms are defined by RCW 9.46.0273 and the Rules and Regulations of the Gambling Commission;
- (2) Five percent of the gross revenue, less the amount paid for or as prizes, received from bingo and raffles, as those terms are defined by RCW 9.46.0205 and 9.46.0277;
- (3) Two percent of the gross revenue, less the amount paid for or as prizes, from amusement games, as that term is defined by RCW 9.46.0201; and

(4) ~~Eleven~~ Eight percent of the gross revenue from social card games, as that term is defined by RCW 9.46.0281 and the Rules and Regulations of the Gambling Commission.

Section 2. BMC 3.25.040 Amended. Section 3.25.040 of the Burien Municipal Code (Delinquencies) is hereby amended to read as follows:

**3.25.040 Delinquencies.**

(1) All taxes on gambling activities shall be delinquent if not paid on or before the due date(s) as specified in BMC 3.25.030. Penalties shall accrue on all such delinquencies as follows:

(a) Ten percent of the delinquent amount (\$5.00 minimum) if paid in full within 17 days after the applicable due date;

(b) Fifteen percent of the delinquent amount (\$10.00 minimum) if paid in full between the eighteenth and fortieth days, inclusive, of the applicable due date; and

(c) All delinquent taxes and applicable penalties shall accrue interest at the rate of 12 percent, compounded daily, beginning on the forty-first day after any applicable due date.

(2) Delinquent taxes, penalties, and accrued interest shall constitute a public debt owing to the city which shall be subject to collection or other enforcement by all means available, at law and in equity, including but not limited to injunctive relief against the offending party.

(3) The City Council shall have the authority to adjust or waive the penalties and/or interest imposed under this Section. [Ord. 47 § 1, 1993; Ord. 7 § 4, 1993]

Section 3. BMC 3.25.050 Amended. Section 3.25.050 of the Burien Municipal Code (Additional rules) is hereby amended (with legislative revision marks) to read as follows:

**3.25.050 Additional rules.**

The ~~city clerk~~ City Manager or Director of Finance shall have authority to adopt rules and regulations not inconsistent with the provisions of this chapter, for carrying out and enforcing payment, collection and remittance of the taxes levied in this chapter. Such rules and regulations may include the form of tax return required to be filed with the city at the time of payment of the tax on gambling activities, and procedures for auditing of the taxpayer's records. A copy of the rules and regulations so adopted shall be on file and available for public examination in the clerk's office.  
[Ord. 7 § 5, 1993]

Section 4. Severability. Should any section, paragraph, sentence, clause or phrase of this ordinance, or its application to any person or circumstance, be declared unconstitutional or otherwise invalid for any reason, or should any portion of this ordinance be pre-empted by state or federal law or regulation, such decision or pre-emption shall not affect the validity of the remaining portions of this ordinance or its application to other persons or circumstances.

Section 5. Effective Date. This ordinance shall be published in the official newspaper of the City, and shall take effect and be in full force five (5) days after the date of publication.

**ADOPTED** BY THE CITY COUNCIL AT A REGULAR MEETING THEREOF ON THE 16<sup>TH</sup> DAY OF SEPTEMBER, 2013, AND SIGNED IN AUTHENTICATION OF ITS PASSAGE THIS 16<sup>TH</sup> DAY OF SEPTEMBER, 2013.

CITY OF BURIEN  
/s/ Brian Bennett, Mayor

ATTEST/AUTHENTICATED:  
/s/ Monica Lusk, City Clerk

Approved as to form:  
/s/ Ann Marie Soto, Interim City Attorney

Filed with the City Clerk: September 16, 2013  
Passed by the City Council: September 16, 2013  
Ordinance No. 585  
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