

**CITY OF BURIEN**  
**WASHINGTON**  
ORDINANCE NO. *207*

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**AN ORDINANCE OF THE CITY OF BURIEN,  
WASHINGTON, IMPOSING A TAX ON GAMBLING  
ACTIVITIES**

WHEREAS, RCW 9.46.110 and .270 authorize the City to impose taxes on specified gambling activities which are permitted by Chapter 9.46 RCW; and

WHEREAS, King County presently imposes a tax on gambling activity, which tax shall terminate on the official date of incorporation of the City and thus, imposition of a City tax will not result in any increase in taxes presently paid by the residents of the City; and

WHEREAS, the City will enact an Ordinance under authority of RCW 9.46.192 and .285 pertaining to regulation of gambling activities within the City; and

WHEREAS, regulating and policing gambling activities will necessitate the expenditure of City law enforcement funds; and

WHEREAS, state law, RCW 9.46.113, provides that the tax on gambling activities shall be used primarily for the purpose of defraying such costs of law enforcement;

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

SECTION 1. Imposition of Tax on Gambling Activities.

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 (5%) of the gross receipts from punch boards and pull tabs, as those terms are defined by RCW 9.46.0273 and the Rules and Regulations of the Gambling Commission;

- (2) Ten percent (10%) 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 RCW 9.46.0277;
- (3) Two percent (2%) 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) Twenty percent (20%) 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. Exemptions.

Bona fide charitable or nonprofit organizations, as defined by RCW 9.46.0209, conducting bingo, raffles or amusement games within the City shall be exempt from payment of the taxes imposed by Section 1 on those activities, providing that such bona fide charitable or nonprofit organization shall employ no paid operating or management personnel and shall have gross income from bingo, raffles or amusement games, or any combination thereof, not exceeding Five Thousand Dollars (\$5,000.00) per year, less the amount paid for or as prizes.

#### SECTION 3. Payment of Tax on Gambling Activities.

Every holder of a license issued by the Washington State Gambling Commission who shall conduct any taxable gambling activities within the City shall provide to the City a true copy of each activity report required by the Gambling Commission no later than the date of filing required by the State Gambling Commission, and shall make payment, in full, of all taxes owing to the City not later than the date that any payment is due to the State.

#### SECTION 4. Delinquencies.

All taxes on gambling activities shall be delinquent if not paid on or before the due date, and interest shall accrue on all such delinquencies at the rate of one percent (1%) per month commencing on the next day following the due date. Delinquent taxes, and accrued interest, shall constitute a public debt owing to the City which may be collected by action at law and writ of attachment pursuant to RCW 9.46.350, as presently enacted together with amendments thereof or additions thereto, or which may be referred to a collection agency pursuant to RCW 19.16.500, as presently enacted together with amendments thereof or additions thereto.

#### SECTION 5. Additional Rules.

The City Clerk shall have authority to adopt rules and regulations not inconsistent with the provisions of this Ordinance, for carrying out and enforcing payment, collection and remittance of the taxes herein levied. 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.

**SECTION 6. Effective Date.**

This Ordinance shall take effect and be in force on the City's official date of incorporation, February 28, 1993.

PASSED BY THE CITY COUNCIL AT A REGULAR MEETING THEREOF ON  
THE 4<sup>th</sup> DAY OF January, 1993, AND SIGNED IN AUTHENTICATION  
OF ITS PASSAGE THIS 4<sup>th</sup> DAY OF January, 1993.

CITY OF BURIEN

Arun Jhaveri  
ARUN JHAVERI, MAYOR

ATTEST/AUTHENTICATED:

Jane E. Carter  
Acting City Clerk

Approved as to form:

Michael Kenyon 1/5/93  
MICHAEL KENYON, City Attorney

Date of Publication: 1-7-93  
Filed with the City Clerk: 12.31.92  
Passed by the City Council: 1-4-93  
Ordinance No. 007

# AFFIDAVIT of PUBLICATION

No. 234

STATE OF WASHINGTON }  
COUNTY OF KING } ss

James Gill being first duly sworn

on oath deposes and says: That he is the Advertising Manager of

The Highline Times/Des Moines News

a 1 1/2 weekly newspaper which is now and at all times herein mentioned has been published and printed in an office maintained at the place of publication at Burien King County, Washington; that by order of the Superior Court of the State of Washington in and for King County, said newspaper is now and at all times mentioned herein has been approved as a legal newspaper for the publication of any advertisement, notice, summons, report, proceedings, or other official document required by law to be published, that said newspaper was published regularly at least once each week, in the English language, as a newspaper of general circulation in Burien/Des Moines, King County, Washington, at the time of application to the aforementioned Superior Court for approval as a legal newspaper, and was so published for at least six months prior to the date of said application, and is now and at all times mentioned herein has been so published

That the annexed is a true copy of a Summary of Ordinance No.

007 by the City of Burien

as it was published in regular issues of said newspaper once each week for a

period of 0110 consecutive weeks, commencing

on the 9th day of JANUARY 19 93 and ending

on the 9th day of JANUARY 19 93 both dates

inclusive, and that said newspaper was regularly distributed to its subscribers and as a newspaper of general circulation during all of said period

That the full amount of the fee charged for the foregoing publication is the

sum of \$ 10.33 which amount has been paid in full

James E. Heep

Subscriber and sworn to before me this 14th day

of January 19 93

Brenda J. Rodriguez  
Notary Public in and for the State of Washington

Residing at Seattle.

My commission expires 5/30/95.

CITY OF BURIEN  
ORDINANCE NO. 007  
AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF BURIEN, WASHINGTON, IMPOSING A TAX ON GAMBLING ACTIVITIES  
On January 4, 1993, the City Council of the City of Burien passed Ordinance No. 007, imposing a tax on gambling activities, establishing the time of law, determining exemptions, providing for collection, imposing subsequent tax rates, and providing for an effective date.  
The full text of this ordinance will be mailed without charge to anyone who submits a written request to the City Clerk of the City of Burien for a copy of the text.  
APPROVED by the City Council at its meeting of January 4, 1993.  
Jane E. Cantu, Interim City Clerk  
City of Burien  
425 SW 144 St., Box #6  
Burien, WA 98148  
(Temporary address)  
Published in the Highline Times/Des Moines News on January 9, 1993. 234

**CITY OF BURIEN, WASHINGTON**

**ORDINANCE NO. 249**

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**AN ORDINANCE OF THE CITY OF BURIEN, WASHINGTON,  
AMENDING ORDINANCE NO. 007 TO REVISE THE GAMBLING  
TAX RATE OF SOCIAL CARD GAMES.**

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WHEREAS, RCW 9.46.110 and 9.46.270 authorize the City to impose taxes on specified gambling activities which are permitted under Chapter 9.46 RCW; and

WHEREAS, Burien Ordinance No. 007 imposes a tax on gambling activities; and

WHEREAS, the Burien City Council has evaluated Ordinance No. 007 and desires to amend Ordinance No. 007 to revise the gambling tax rate for social card games;

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

Section 1. Amendment: Section 1 of Ordinance No. 007 is hereby amended to read as follows:

SECTION 1. Imposition of Tax on Gambling Activities.

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 (5%) of the gross receipts from punch boards and pull tabs, as those terms are defined by RCW 9.46.0273 and the Rules and Regulations of the Gambling Commission;
- (2) Ten percent (10%) 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 RCW 9.45.0277;
- (3) Two percent (2%) 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 percent (11%) 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. Severability. If any section, sentence, clause or phrase of this ordinance should be held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of any other section, sentence, clause or phrase of this ordinance.

Section 3. Effective Date. This ordinance shall be effective five days after publication of this ordinance in the City's official newspaper.

ADOPTED BY THE CITY COUNCIL AT A REGULAR MEETING THEREOF ON THE 1st DAY OF MARCH, 1999.

CITY OF BURIEN

  
Catherine "Kitty" Milne, Mayor

ATTEST/AUTHENTICATED:

  
Janice Hubbard, City Clerk

Approved as to form:

  
Lisa Marshall, City Attorney

Filed with the City Clerk: 3/1/99  
Passed by the City Council: 3/1/99  
Ordinance No. 249  
Date of Publication: 3/4/99

# CITY OF BURIEN, WASHINGTON

## ORDINANCE NO. 285

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**AN ORDINANCE OF THE CITY OF BURIEN, WASHINGTON, RELATING TO THE TAX RATE FOR BINGO AND RAFFLES, AMENDING SECTION 1 OF ORDINANCE NO. 007, AS AMENDED BY SECTION 1 OF ORDINANCE NO. 249 (BURIEN MUNICIPAL CODE (BMC) SECTION 3.25.010), AND ESTABLISHING AN EFFECTIVE DATE.**

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WHEREAS, the 1999 Washington State Legislature adopted Senate Bill 5745, reducing the maximum tax rate which cities, towns, and counties may impose on bingo and raffles from ten percent (10%) to five percent (5%); and

WHEREAS, the City Council of the City of Burien desires to be in conformity with state law regarding the bingo and raffles tax rate.

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

Section 1: Section 1 of Ordinance No. 007, as amended by section 1 of Ordinance No. 249 (BMC 3.25.010), which reads as follows:

Imposition of Tax on Gambling Activities.

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 (5%) of the gross receipts from punch boards and pull tabs, as those terms are defined by RCW 9.46.0273 and the Rules and Regulations of the Gambling Commission;
- (2) Ten percent (10%) 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 RCW 9.46.0277;

- (3) Two percent (2%) 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 percent (11%) 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.

is hereby amended to read as follows:

Imposition of Tax on Gambling Activities.

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 (5%) of the gross receipts from punch boards 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 (5%) of the gross revenue, less the amount paid for as prizes, received from bingo and raffles, as those terms are defined by RCW 9.46.0205 and RCW 9.46.0277;
- (3) Two percent (2%) of the gross revenue, less the amount paid for as prizes, from amusement games, as that term is defined by RCW 9.46.0201; and
- (4) Eleven percent (11%) 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.

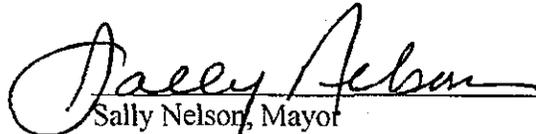
Section 2 Severability. Should any section, subsection, paragraph, sentence, clause or phrase of this ordinance, or its application to any person or circumstance, be declared unconstitutional or otherwise invalid for any reason, or should any portion of this ordinance be pre-empted by state or federal 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 3: Savings. The enactment of this ordinance shall not affect any case, proceeding, appeal or other matter currently pending in any court or in any way modify any right or liability, civil or criminal, which may be in existence on the effective date of this ordinance.

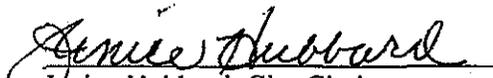
Section 4: Effective Date. This ordinance shall be published in the official newspaper of the City, and shall take effect and be in full force five (5) days after the date of publication.

ADOPTED BY THE CITY COUNCIL AT A REGULAR MEETING THEREOF ON THE 6<sup>th</sup> DAY OF MARCH, 2000, AND SIGNED IN AUTHENTICATION OF ITS PASSAGE THIS 6<sup>th</sup> DAY OF MARCH, 2000.

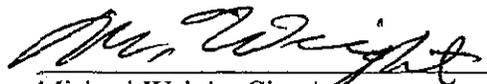
CITY OF BURIEN

  
Sally Nelson, Mayor

ATTEST/AUTHENTICATED:

  
Janice Hubbard, City Clerk

Approved as to form:

  
Michael Weight, City Attorney

Filed with the City Clerk: March 6, 2000  
Passed by the City Council: March 6, 2000  
Ordinance No. 285  
Date of Publication: Wednesday, March 8, 2000

# Affidavit of Publication

State of Washington,  
Counties of King and Snohomish,

Hong Au being duly sworn, says that he/she is the Authorized Agent of Seattle Times Company, publisher of The Seattle Times and representing the Seattle Post-Intelligencer, separate newspapers published daily in King and Snohomish Counties, State of Washington; that they are newspapers of general circulation in said Counties and State; that they have been approved as legal newspapers by orders of the Superior Court of King and Snohomish Counties; that the annexed, being a classified advertisement, was published in:

Newspaper	Publication Date
The Seattle Times	3/8/2000

and not in a supplement thereof, and is a true copy of the notice as it was printed and/or distributed in the regular and entire issue of said paper or papers during all of said period, and that said newspaper or newspapers were regularly distributed to its subscribers during all of said period.

Subscribed and sworn to before me this 13<sup>th</sup> day of March, 2000

*Deborah M. Perett*

Notary Public in and for the State of Washington residing at Seattle

**CITY OF BURIEN WASHINGTON**  
 Summary of Ordinance No. 285  
 AN ORDINANCE OF THE CITY OF BURIEN, WASHINGTON, RELATING TO THE TAX RATE FOR BINGO AND RAFFLES, AMENDING SECTION 1 OF ORDINANCE NO. 007, AS AMENDED BY SECTION 1 OF ORDINANCE NO. 249 (BURIEN MUNICIPAL CODE (BMC) SECTION 3.25.010), AND ESTABLISHING AN EFFECTIVE DATE.  
 On the 6th of March, 2000, the City Council of the City of Burien, Washington passed Ordinance No. 285 reducing the gambling tax rate of the gross revenues for bingo games and raffles from 10% to 5% and establishing an effective date.  
 The full text of this ordinance will be mailed without charge to anyone who submits a written request to the City Clerk of the City of Burien for a copy of the text.  
 APPROVED by the City Council at its meeting of March 6, 2000.  
 Jenice Hubbard, City Clerk  
 City of Burien  
 415 SW 150th Street  
 Burien, WA 98146  
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 Published in  
 The Seattle Times  
 Wednesday, March 8, 2000

