BEFORE THE BOARD OF PACIFIC COUNTY COMMISSIONERS

ORDINANCE NO. 103B

AN ORDINANCE INCREASING THE TAX RATES AUTHORIZED WITHIN ORDINANCE NO. 103

BE IT ORDAINED BY THE BOARD OF PACIFIC COUNTY COMMISSIONERS that, in accordance with the authority granted within RCW 36.32, Ordinance No. 103 as amended previously by Ordinance No. 103A, be AMENDED as follows:

SECTION 2. Taxes Imposed - Amounts: There is hereby levied a tax upon all persons, associations, and organizations who conduct or operate gambling activities within the County of Pacific and who have been duly licensed by the Washington State Gambling Commission to conduct or operate such gambling activities which tax shall be paid on the following gambling activities in the following respective amounts:

A. BINGO AND RAFFLE GAMES: Any bingo or raffle activity, a tax computed upon the basis of the gross ~~receipts~~ revenue received each calendar year less the amount paid for or as prizes at the following rate:

	Rate
0 - $12,0000	0%
Over $12,000	10%

PROVIDED, however, that no tax shall be imposed under the authority of this ordinance on bingo, raffles or amusement games when such ~~activity~~ activities or any combination thereof ~~is~~ are conducted by any bona fide charitable or non-profit organization as defined in RCW 9.46.020(3), which organization has no paid operating or management personnel and has gross income from bingo, ~~or~~ raffles or amusement games, or any combination thereof, not exceeding $5,000 per year less the amount paid for or as prizes; and

PROVIDED FURTHER that activities carried out by public or private schools, including parent organizations and student body organizations, shall be exempt from the provisions of this ordinance when the proceeds of such activities are applied for the benefit of any such school, or school sponsored or school related organization; and

PROVIDED FURTHER, that any deviation from exemption restrictions enumerated herein shall subject such organization to the requirements of this ordinance to the same extent if such exemption had not been granted, including required payment within ten (10) days after written demand of Pacific County of any taxes formerly granted exemption hereunder.

B. AMUSEMENT GAMES: Any amusement game, a tax in an amount sufficient to pay the actual costs of enforcement of the provisions of this ordinance by Pacific County computed at ~~zero (0%)~~ the rate of two percent (2%) of the gross ~~receipts~~ revenue therefrom less the amount paid for as prizes:

PROVIDED however, that no tax shall be imposed under the authority of this ~~Chapter~~ ordinance on Amusement Games, bingo, or raffles when such ~~activity~~ activities, or any combination thereof, are conducted by any bona fide charitable or non-profit organization

as defined in RCW 9.46.020(3), which organization has no paid operating or management personnel and has gross income from bingo, raffles or amusement games, or any combination thereof, not exceeding $5,000 per year less the amount paid for as prizes; and

PROVIDED FURTHER that activities carried out by public or private schools, including parent organizations and student body organizations, shall be exempt from the provisions of this ordinance when the proceeds of such activities are applied for the benefit of any such school, or school sponsored or school related organization; and

PROVIDED FURTHER, that any deviation from exemption restrictions enumerated herein shall subject same organization to the requirements of this ordinance to the same extent as if such exemption had not been granted, including required payment within ten (10) days after written demand of Pacific County of any taxes formerly granted exemption hereunder.

C. PUNCH BOARD OR PULL-TAB: Any punch board or pull-tab, a tax computed at the rate of ~~five percent (5%) three-percent-(3%)~~ five percent (5%) of the gross receipts from the conduct of such activity.

D. CARD GAMES: Any social card game, a tax computed at the rate of ~~zero-percent-(0%)~~ ten percent (10%) of the gross ~~receipts-received~~ revenue from ~~the-conduct-of~~ such ~~activity~~ games.

Passed by the Board of Pacific County Commissioners this 5th day of December, 1985 and signed in authentication of its passage this same day.

BOARD OF COUNTY COMMISSIONERS
PACIFIC COUNTY, WASHINGTON

Bill Crossman
Chairman

Amber L. Monson
Vice Chairman

Dan P. Wachlund
Commissioner

ATTEST:

Virgil L. Hill
Clerk of the Board

APPROVED AS TO FORM:

Prosecuting Attorney Deputy