

ORDINANCE NO. 10877

AN ORDINANCE OF THE CITY OF BELLINGHAM, WASHINGTON, RELATING TO GAMBLING TAXES AND AMENDING THE MUNICIPAL CODE TO CHANGE THE RATE OF TAXATION OF NON-PROFITS AND CHARITIES WHICH UTILIZE PULL TABS AND PUNCHBOARDS.

WHEREAS the City currently imposes a tax on utilizing pull tabs and punchboards; and,

WHEREAS the Legislature has recently amended the statute authorizing such taxation by cities and has set new limits and established new rules regarding non-profit organizations and charities; and,

WHEREAS it is in the best interests of the City to continue such taxation under the new rules set by the Legislature,

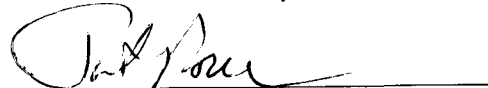
NOW, THEREFORE, THE CITY OF BELLINGHAM DOES ORDAIN AS FOLLOWS:

Bellingham Municipal Code section 4.70.010 is amended to read as follows:

4.70.010 - Imposed - Rate

There is levied upon and shall be collected from and paid as provided in this chapter by every person, association, or organization utilizing punchboards and pull tabs a tax of three percent of the gross receipts derived from such punchboards or pull tabs. Effective beginning with tax returns for the third quarter of 1997, the tax on bona fide charitable or non-profit organizations shall be eight percent of gross receipts from the operation of such game less the amount awarded as cash or merchandise prizes. Any such gross receipts subject to this tax shall be deducted from the gross income of a business when filing business and occupation tax returns with the city.


PASSED by the Council this 15 day of September, 1997.

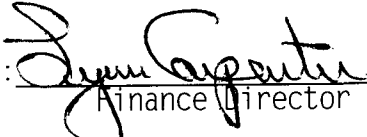


Council President

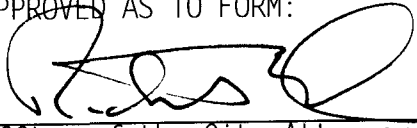
City of Bellingham
CITY ATTORNEY
210 Lottie Street
Bellingham, WA 98225
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APPROVED by me this 22nd day of September, 1997.


Mayor

ATTEST: 
Finance Director

APPROVED AS TO FORM:


Office of the City Attorney

Published: 9-24-97

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CITY OF BELLINGHAM, WASHINGTON

ORDINANCE NUMBER: 10877

COUNCIL BILL NUMBER: 12305

AGENDA BILL NUMBER: 13170

AGENDA BILL INTRODUCED: 8/25/97

FIRST & SECOND READINGS: 8/25/97

THIRD & FINAL READING: 9/15/97

PUBLISHED: 9/24/97

cc: Kerry, Linda, Stuart

SCANNED