City of Renton

Finance/Business License, 1055 S Grady Way, Renton, WA 98057 ● 425-430-6851

CITY OF RENTON GAMBLING TAX REPORT

REPORT **JANUARY** DUE IN OUR OFFICE ON OR BEFORE **February 15**

YOU MUST ATTACH COPY OF STATE ACTIVITY REPORT

Activity	Gross Receipts		Less Cost of Prizes		Net Receipts		Tax Rate	Tax Due	
Bingo							5%		
Raffles							5%		
Amusement							2%		
			SUBTOTAL						
			**Penalty						
			TOTAL						

Tax Rates: Bingo: 5% of the net revenue less the cost of prizes.
Raffles: 5% of the net revenue less the cost of prizes.
Amusement Games: 2% of the gross revenue less the cost of prizes.

(If charitable or non-profit organization, see 5-8-5(A) on reverse)

Activity	Gross Receipts		Tax Rate	Tax Due	
Pull Tabs - *Commercial*			5% - gross		
Pull Tabs - *Non profit*			10% - net		
Punchboards			5% - gross		
Cards			10% - gross		
			SUBTOTAL		
			**Penalty		
			TOTAL		

Tax Rates: Pull Tabs: 5% of the gross receipts.
Punchboards: 5% of the gross receipts.
Cards: 10% of the gross receipts, or $125.00 per quarter, whichever is greater.

** *PENALTY INFORMATION*		
1 TO 17 days	=	10% or minimum $2.00
18 – 40 days	=	15% or minimum $4.00
41 or more days	=	violation of ordinance

I certify that the above information is correct to the best of my knowledge.

Business Representative's Signature

Date

GAMBLING TAX INFORMATION

5-8-4: No gambling activity of any kind or nature shall be permitted without a valid license issued by the Washington State Gambling Commission as provided by law. Any person, firm or corporation who conducts any such gambling activity without such license shall be guilty of a misdemeanor. The conduct of any such gambling activity without a license or beyond the scope specified in such license as required under State law is hereby declared a common nuisance and shall be subject to abatement by injunction or as otherwise provided by law.

5-8-5: Tax levied: Pursuant to chapter 218, Laws of Washington, 1973 First Extraordinary Session, and as thereafter amended by chapters 135 and 155, Laws of Washington, 1994 Third Extraordinary Sessions, there is hereby levied upon all person, associations and organizations who have been duly licensed by the Washington State Gambling Commission, as authorized by law the following tax:

A. For the conduct or commission of any bingo games, raffles and amusement games a tax rate of five percent (5%) of the gross revenue received therefrom, less the actual net amount awarded as cash or merchandise prizes. No tax shall be imposed on the first ten thousand dollars ($10,000) of gross receipts less the amount awarded as cash or merchandise prizes from bingo games and raffles conducted by any bona fide charitable or nonprofit organization as defined in RCW 9.46.020(3). A tax rate of two and one-half percent (2.5%) shall be imposed on the gross receipts exceeding ten thousand dollars ($10,000) in a year, less the amounts awarded as cash or merchandise prizes, from bingo games and raffles conducted by a bona fide charitable or nonprofit organization as defined in RCW 9.46.020(3), whose purpose is to provide programs or facilities for meeting the basic health, education, or welfare needs to residents in Renton and other South King County Communities.
B. For the conduct or operation of any pulltabs and punchboards, a tax rate of five percent (5%) of the gross receipts from such pulltabs and punchboards. *Non Profit Only* pay 10% of net.
C. For the conduct or operation of any licensed premises or facility used to play card games, as permitted to the above referenced State law, a tax rate of five hundred dollars ($500.00) annually or ten percent (10%) of the gross receipts or revenue received from such activity, per establishment, whichever is greater, for the privilege of playing in card games. The minimum fee may be paid on a quarterly basis at the rate of one hundred twenty five dollars ($125.00) per quarter. Any balance due shall be paid as set forth in Section 5-8-8. **Each such licenses shall promptly furnish unto the Finance Director, City of Renton, a true and correct copy of all semiannual reports filed with the State of Washington Gambling Commission and such report shall be due the City within five (5) days after same has been filed with the aforementioned State agency.**
D. To conduct and operate amusement games a tax of two percent (2%) of the gross revenue received therefrom less the actual net amount paid for as prizes.

5-8-10: **REFUSAL TO PAY TAX: PENALTY**: Any person, association or organization that shall fail, neglect or refuse to pay the tax herein required or that shall willfully disobey any rule or regulation promulgated by the Finance Director hereunder, shall be guilty of a misdemeanor, and upon conviction therefore shall be punished by imprisonment in the City Jail for not more than ninety (90) days or a fine of not more than five hundred dollars ($500.00) or both. Any such fine shall be in addition to any tax and penalties required. All officers, directors and managers of any organization or association conducting gambling activities shall be jointly and severally liable for the payment of said tax and penalties, and for the payment of any fine imposed hereunder.