and fees. It shall be a separate, additional violation of this chapter, both civil and criminal, if the taxpayer fails to make payment in full within 10 calendar days of such mailing. (Ord. 1790 § 11, 2000).

5.28.120 Failure to make return.
If any taxpayer fails, neglects, or refuses to make and file his return as and when required under this chapter, the city treasurer is authorized to determine the amount of tax payable together with any penalty and/or interest assessed under the provisions of this chapter, and by mail to notify such taxpayer of the amount so determined, which amount shall thereon become the tax and penalty and/or interest and shall become immediately due and payable. (Ord. 1790 § 12, 2000).

5.28.130 Taxes, penalties and fees as debts.
Any tax due and unpaid under this chapter and all penalties or fees shall constitute a debt to the city and may be collected by court proceedings the same as any other debt. (Ord. 1790 § 13, 2000).

5.28.140 Violation – Penalties.
(1) Any person, association, or organization violating or failing to comply with any of the provisions of this chapter shall, upon conviction thereof, be punished by a fine not to exceed $300.00, or by imprisonment in the Kitsap County jail for a period not to exceed 90 days, or both such fine and imprisonment.

(2) Any person engaging in any gambling activities subject to a tax hereunder without having complied with the provisions of this chapter shall be guilty of a violation of this chapter for each day during which the gambling activity is carried on. (Ord. 1790 § 14, 2000).

Chapter 5.32
CIRCUSES AND CARNIVALS

Sections:
5.32.010 License required.
5.32.020 Carnival defined.
5.32.030 Circus defined.
5.32.040 License fee for carnival.
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5.32.070 Providing for policing.
5.32.080 Granting and denying license.
5.32.090 Exercise of power.
5.32.100 Penalty for violation.

5.32.010 License required.
It is unlawful for any person or persons, company, corporation or association to do, transact, exercise, engage in or carry on, either directly or indirectly, within the corporate limits of the city any trade, occupation, business or activity for which a license is required or a license fee provided, as in this chapter specified, without first procuring such license and paying such fee. (Ord. 1096 § 1, 1979).

5.32.020 Carnival defined.
“Carnival,” as set out in this chapter, means every person or persons, company, corporation, association, or any other institution whose primary occupation is to provide devices or activities, the purpose whereof is that of providing entertainment, amusement, sport, pastime or merriment for the patrons thereof; and includes roller coasters, merry-go-rounds, swings, Ferris wheels, games of shooting, throwing, pitching, phenomenal exhibitions and everything of like character. (Ord. 1096 § 1, 1979).

5.32.030 Circus defined.
“Circus,” as set out in this chapter, means any institution whose primary occupation is that of exhibiting wild animals, feats of horsemanship, animal stunts and acrobatic or aquatic sports, for admission to which a fee is charged. (Ord. 1096 § 1, 1979).
5.32.040 License fee for carnival.
The proprietor or manager of every carnival shall pay a license fee equal to $100.00 for each day for which application is made. (Ord. 1096 § 1, 1979).

5.32.050 License fee for circus.
The proprietor or manager of every circus shall pay a license fee equal to $100.00 for each day for which application is made. (Ord. 1096 § 1, 1979).

5.32.060 Application for license and information required.
Before any person shall operate any amusement licensed under the provisions of this chapter, he shall apply in writing to the city council for a license therefor and pay the license fee provided in this chapter. The application shall specify:
(1) The name of the person, firm, or corporation which will use the structure;
(2) The location of the principal place of business of such person, firm, or corporation;
(3) The names and addresses of the officers of such firm or corporation;
(4) The length of time the license is intended to be used for the purpose applied for;
(5) Nature of activity to be conducted;
(6) Such other relative information as the city council may require. (Ord. 1096 § 1, 1979).

5.32.070 Providing for policing.
Before any person shall operate any amusement licensed under the provisions of this chapter he shall provide sufficient information to the chief of police as to show that adequate policing will be provided, such that persons attending any such amusement shall have reasonable police protection and supervision. (Ord. 1856 § 1, 2002; Ord. 1096 § 1, 1979).

5.32.080 Granting and denying license.
No license to operate a circus or carnival shall be issued without a majority vote of the city council; and the council may refuse permission whenever, in the opinion of the council, the issuance of such license would be prejudicial or harmful to the well-being of the citizens of the city. (Ord. 1096 § 1, 1979).

5.32.090 Exercise of power.
This chapter is passed as an exercise of the police power of the city. (Ord. 1096 § 1, 1979).

5.32.100 Penalty for violation.
Any person, firm, or corporation who violates any of the provisions of this chapter shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punished by a fine in the sum not to exceed $300.00, or by imprisonment in the county jail for a term not to exceed 90 days, or by both fine and imprisonment. (Ord. 1096 § 1, 1979).