ORDINANCE NO. 011-14

AN ORDINANCE OF THE CITY OF PORT ORCHARD, WASHINGTON, AMENDING CHAPTER 5.28 OF THE PORT ORCHARD MUNICIPAL REGARDING GAMBLING.

WHEREAS, the State Gambling Commission issues gambling licenses and establishes reporting requirements in the Washington Administrative Code (WAC) that licensees must adhere to according to laws (RCW 9.46) and rules (WAC 230); and

WHEREAS, from time to time gambling tax administration and reporting rules are changed by the State and such changes need to be reflected in the Port Orchard Municipal Code (POMC) to align City reporting requirements with the State schedule; and

WHEREAS, licensees must complete and return gambling activity reports to the Gambling Commission and City on schedules that vary between various classifications of gambling activities; now, therefore,

THE CITY COUNCIL OF THE CITY OF PORT ORCHARD, WASHINGTON, DO ORDAIN AS FOLLOWS:

SECTION 1. Port Orchard Municipal Code Section 5.28.060 is hereby amended to read as follows:

5.28.060 Administration and collection.
(1) Administration and collection of the various taxes imposed by this chapter shall be the responsibility of the city treasurer. Remittance of the amount due shall be accompanied by a completed return form prescribed and provided by the city treasurer. The taxpayer shall be required to swear and affirm that the information given in the return is true, accurate and complete.
(2) The city treasurer is authorized, but not required, to mail to taxpayers forms for returns. Failure of the taxpayer to receive such a form shall not excuse a taxpayer from making the return and timely paying all taxes due. The city treasurer shall make forms available to the public during regular business hours.
(3) In addition to the return form, a copy of the taxpayer's report to the Washington State Gambling Commission as required by Chapter 230 WAC, for the period in which the tax accrued, shall accompany the remittance of the
tax amount due. The return, and copy of the report to the Washington State Gambling Commission, shall be filed in the city treasurer’s office after notation by that office upon the return of the amount actually received from the taxpayer.

**SECTION 2.** Port Orchard Municipal Code Section 5.28.100 is hereby amended to read as follows:

**5.28.100 Records required.**

(1) Each person, association, or organization engaging in an activity taxable under this chapter shall maintain records respecting that activity which truly, completely and accurately disclose all information necessary to determine the taxpayer’s tax liability hereunder during each base tax period. Such records shall be kept and maintained for a period of not less than three years. In addition, all information and items required by the Washington State Gambling Commission under Chapter 230 WAC, and the United States Internal Revenue Service respecting taxation, shall be kept and maintained for the periods required by those agencies.

(2) All books, records and other items required to be kept and maintained under this section shall be subject to, and immediately made available for, inspection and audit at any time, with or without notice, at the place where such records are kept upon demand by any city law enforcement officer or agency for the purpose of enforcing the provisions of this chapter.

(3) Where a taxpayer does not keep all of the books, records, or items required to be kept or maintained under this section in this jurisdiction, so that any city law enforcement officer or agency may examine them conveniently, the taxpayer shall either:

(a) Produce all of the required books, records, or items for such inspection within the city within 15 days following a request of any city law enforcement officer or agency that he do so; or

(b) Bear the actual cost of inspection by any city law enforcement officer or agency at the location at which such books, records, or items are located. A taxpayer choosing to bear these costs shall pay in advance to the city law enforcement officer or agency the estimated cost thereof including, but not limited to, round-trip fare by the most rapid means, lodging, meals and incidental expenses. The actual amount due, or to be refunded, for expenses shall be determined following the examination of the records.

(4) The taxpayer who fails, neglects, or refuses to produce such books and records either within or without this jurisdiction, in addition to being subject to other civil and criminal penalties provided by this chapter, shall be subject to a jeopardy fee. The jeopardy fee shall be the amount of tax or fee owed by
the taxpayer.

**SECTION 3.** 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 of constitutionality of any other section, sentence, clause or phrase of this ordinance.

**SECTION 4.** This ordinance shall be in full force and effect five (5) days after posting and publication as required by law. A summary of this Ordinance may be published in lieu of the entire ordinance, as authorized by State Law.

PASSED by the City Council of the City of Port Orchard, APPROVED by the Mayor and attested by the City Clerk in authentication of such passage this 24th day of June 2014.

Timothy C. Matthes, Mayor

ATTEST:

Brandy Rinearson, CMC, City Clerk

APPROVED AS TO FORM:  

Gregory A. Jacoby, City Attorney

Sponsored by:

John Clauson, Councilmember
NOTICE OF CITY OF PORT ORCHARD
ORDINANCE

The following is a summary of an Ordinance approved by the Port Orchard City Council at their regular Council meeting held June 24, 2014.

ORDINANCE NO. 011-14

AN ORDINANCE OF THE CITY OF PORT ORCHARD, WASHINGTON, AMENDING CHAPTER 5.28 OF THE PORT ORCHARD MUNICIPAL REGARDING GAMBLING.

Copies of Ordinance No. 011-14 are available for review at the office of the City Clerk of the City of Port Orchard. Upon written request a statement of the full text of the Ordinance will be mailed to any interested person without charge. Thirty days after publication, copies of Ordinance No. 011-14 will be provided at a nominal charge.

City of Port Orchard

Brandy Rinearson
City Clerk

Publish: Port Orchard Independent
July 4, 2014