
SENATE BILL 5638

State of Washington

52nd Legislature

1991 Regular Session

By Senator Conner.

Read first time February 12, 1991. Referred to Committee on Commerce & Labor.

1 AN ACT Relating to gambling taxes; and amending RCW 9.46.110.

2 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

3 **Sec. 1.** RCW 9.46.110 and 1987 c 4 s 39 are each amended to read as
4 follows:

5 The legislative authority of any county, city-county, city, or
6 town, by local law and ordinance, and in accordance with the provisions
7 of this chapter and rules and regulations promulgated hereunder, may
8 provide for the taxing of any gambling activity authorized by this
9 chapter within its jurisdiction, the tax receipts to go to the county,
10 city-county, city, or town so taxing the same: PROVIDED, That any such
11 tax imposed by a county alone shall not apply to any gambling activity
12 within a city or town located therein but the tax rate established by
13 a county, if any, shall constitute the tax rate throughout the
14 unincorporated areas of such county: PROVIDED FURTHER, That (1) punch
15 boards and pull-tabs, chances on which shall only be sold to adults,

1 which shall have a fifty cent limit on a single chance thereon, shall
2 be taxed on a basis which shall reflect only the gross receipts from
3 such punch boards and pull-tabs; and (2) no punch board or pull-tab may
4 award as a prize upon a winning number or symbol being drawn the
5 opportunity of taking a chance upon any other punch board or pull-tab;
6 and (3) all prizes for punch boards and pull-tabs must be on display
7 within the immediate area of the premises wherein any such punch board
8 or pull-tab is located and upon a winning number or symbol being drawn,
9 such prize must be immediately removed therefrom, or such omission
10 shall be deemed a fraud for the purposes of this chapter; and (4) when
11 any person shall win over twenty dollars in money or merchandise from
12 any punch board or pull-tab, every licensee hereunder shall keep a
13 public record thereof for at least ninety days thereafter containing
14 such information as the commission shall deem necessary: AND PROVIDED
15 FURTHER, That taxation of bingo and raffles shall never be in an amount
16 greater than ten percent of the gross revenue received therefrom less
17 the amount paid for or as prizes. Taxation of amusement games shall
18 only be in an amount sufficient to pay the actual costs of enforcement
19 of the provisions of this chapter by the county, city or town law
20 enforcement agency and in no event shall such taxation exceed two
21 percent of the gross revenue therefrom less the amount paid for as
22 prizes: PROVIDED FURTHER, That no tax shall be imposed under the
23 authority of this chapter on bingo, raffles or amusement games when
24 such activities or any combination thereof are conducted by any bona
25 fide charitable or nonprofit organization as defined in this chapter,
26 which organization has no paid operating or management personnel and
27 has gross income from bingo, raffles or amusement games, or any
28 combination thereof, not exceeding five thousand dollars per year less
29 the amount paid for as prizes. Taxation of punch boards and pull-tabs
30 shall not exceed five percent of gross receipts, nor shall taxation of

1 social card games exceed (~~twenty~~) ten percent of the gross revenue
2 from such games.