



ORDINANCE NO. _____

An Ordinance Relating to Gambling Tax, amending Ordinance No. 1023-84 (Chapter 3.36.070 EMC), as amended.

WHEREAS, the City's Gambling Tax Code, Chapter 3.36 EMC, requires modifications periodically to clarify or update the tax administration process; and

WHEREAS, payment of the tax imposed by Chapter 3.36 EMC, is due and payable in quarterly installments on or before the fifteenth day of the month next succeeding the end of the quarterly period in which the tax is accrued.

WHEREAS, it is in the best interest of tax payers and the City to align the tax due date with the Business & Occupation tax due dates;

NOW, THEREFORE, THE CITY OF EVERETT DOES ORDAIN:

Section 1. Section 7 of Ordinance No. 1023-84(EMC 3.36.070), which reads as follows:

3.36.070 Tax payments.

A. Quarterly Payments. Payment of tax imposed by this chapter shall be due and payable in quarterly installments, and remittance therefor shall be made on or before the fifteenth day of the month next succeeding the end of the quarterly period in which the tax accrued. The remittance shall be made by bond draft, certified check, cashier's check, money order or in cash and shall be accompanied by a return on a form to be provided and prescribed by the city treasurer. The taxpayer shall be required to swear or affirm that the information given on the tax return is full and true and that the taxpayer knows the same to be so.

B. Annual Return. Whenever the total tax for which any person is liable under this chapter does not exceed the sum of ten dollars for any quarterly period, an annual return may be made upon written request and subject to the approval of the city treasurer.

C. Partial Periods. Whenever a taxpayer commences to engage in business during any quarterly period, his first return and tax shall be based upon and cover the portion of the quarterly period during which he is engaged in business.

Is hereby amended to read as follows:

3.36.070 Tax payments.

A. Quarterly Payments. Payment of tax imposed by this chapter shall be due and payable in quarterly installments, and remittance therefor shall be made on or before the last day of the month following the end of the quarterly period in which the tax accrued. The remittance shall be made by bond draft, certified check, cashier's check, money order or in cash and shall be accompanied by a return on a form to be provided and prescribed by the city treasurer. The taxpayer shall be required to swear or affirm that the information given on the tax return is full and true and that the taxpayer knows the same to be so.

B. Annual Return. Whenever the total tax for which any person is liable under this chapter does not exceed the sum of ten dollars for any quarterly period, an annual return may be made upon written request and subject to the approval of the city treasurer.

C. Partial Periods. Whenever a taxpayer commences to engage in business during any quarterly period, his first return and tax shall be based upon and cover the portion of the quarterly period during which he is engaged in business.

Section 2. Severability. Should any section, paragraph, clause or phrase of this Ordinance, or its application to any person or circumstance, be declared unconstitutional or otherwise invalid for any reason, or should any portion of this Ordinance be pre-empted by state or federal law or regulations, this shall not affect the validity of the remaining portions of this Ordinance or its application to other persons or circumstances.

Section 3. Conflict. In the event there is a conflict between the provisions of this Ordinance and any other City ordinance, the provisions of this Ordinance shall control.

Section 4. Corrections. The City Clerk and the codifiers of this Ordinance are authorized to make necessary corrections to this Ordinance including, but not limited to, the correction of scrivener's/clerical errors, references, ordinance numbering, section/subsection number and any references thereto.

Section 5. General Duty. It is expressly the purpose of this Ordinance to provide for and promote the health, safety and welfare of the general public and not to create or otherwise establish or designate any particular class or group of persons who will or should be especially protected or benefited by the

terms of this Ordinance. It is the specific intent of this Ordinance that no provision or any term used in this Ordinance is intended to impose any duty whatsoever upon the City or any of its officers or employees. Nothing contained in this Ordinance is intended nor shall be construed to create or form the basis of any liability on the part of the City, or its officers, employees or agents, for any injury or damage resulting from any action or inaction on the part of the City related in any manner to the enforcement of this Ordinance by its officers, employees or agents.

Ray Stephanson, Mayor

ATTEST:

Sharon Fuller, City Clerk

Passed: _____

Valid: _____

Published: _____

Effective Date: _____