

ORDINANCE NO. 4011-24

AN ORDINANCE relating to Gambling Tax and amending EMC 3.36.051

WHEREAS,

- A. Chapter 3.36 EMC contains an outdated tax rate for non-profit organizations for Gambling Tax.
- **B.** Revision will remove the different tax rate for nonprofit organizations, establishing a uniform tax rate with for profit organizations.

NOW, THEREFORE, THE CITY OF EVERETT DOES ORDAIN:

Section 1. EMC 3.36.051 (Punch boards and pull tabs—Charitable or nonprofit organizations) is amended as follows:

There is hereby levied upon and shall be collected from and paid by every bona fide charitable or nonprofit organization, as defined in RCW 9.46.0209, a tax in the amount of ten-five percent of the gross receipts from the operation of punch boards or pull-tabs less the amount awarded as cash or merchandise prizes.

Section 2. The following table is for reference only:

EMC Amended by this Ordinance	Ordinance History of EMC Amended by this Ordinance
EMC 3.36.051	Ord. 2264-98 § 2, 1998; Ord. 1023-84 § 5.2, 1984.

<u>Section 3.</u> 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 numbers, and any internal references.

<u>Section 4</u>. The City Council hereby declares that should any section, paragraph, sentence, clause or phrase of this ordinance be declared invalid for any reason, it is the intent of the City Council that it would have passed all portions of this ordinance independent of the elimination of any such portion as may be declared invalid.

<u>Section 5</u>. The enactment of this Ordinance shall not affect any case, proceeding, appeal or other matter currently pending in any court or in any way modify any right or liability, civil or criminal, which may be in existence on the effective date of this Ordinance.

Section 6. 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.

Cassie Franklin, Mayor

ATTEST:

Marista Jorve, City Clerk

PASSED: <u>3/20/2</u>024

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VALID: <u>03/21/2</u>024

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