

CHAPTER 7 ENTERTAINMENT DEVICE TAX

5-7-1 ENTERTAINMENT DEVICE TAX:

A. Definitions:

ENTERTAINMENT DEVICE: Any coin-operated machine, structure, apparatus or device of any type, that may be played or operated by one or more persons for entertainment or amusement or as a game of skill; such entertainment device shall include, but not be limited to, a phonograph, nickelodeon or similar mechanical music machine, any type or variation of games known as shuffleboard, pool, foosball, bowling alley (portable), darts, or video game, whether electronically activated or not, or any other similar device or game played for the purpose of entertainment or to test the operator's skill and precision and played by one or more persons. In the case of a machine containing more than one discreet video game, each separate video game shall be considered to be a separate entertainment device for the purposes of this Chapter. (Ord. 3975, 2-24-86)

Any activity prohibited by RCW 9.46 (chapter 218, Laws of 1973, 43rd Legislature, 1st Ex. Sess.) shall be expressly excluded from the above definition and licensing, including but not limiting it to the definition of amusement game as set forth in section 2 of chapter 218, Laws of 1973, which section is incorporated herein as if fully set forth, except as otherwise expressly permitted by law as to any bona fide charitable or nonprofit organization licensed by the State of Washington.

B. Entertainment Device License Required: It shall be unlawful for any person, to offer or permit the use by others of any entertainment device within the City without having a valid entertainment device license, for each location at which such devices are operated.

C. Application for License:

1. Application for such license shall be made to the Finance Director, or such person as may be designated by the Finance Director in such form and containing such information as the Finance Director may require and on forms to be furnished by the City unto the applicant. Said application form shall contain, among others, the following information:
 - a. The name of the applicant, owner, partner or officer who has an interest in the business or entity of such licensee, together with the names and addresses of any other party having a proprietary interest therein.
 - b. The residence and business address of the applicant and owner or owners.
 - c. Whether any such license previously issued by the City or any other governmental entity had ever been suspended, revoked or cancelled; if so, for what cause and the dates and circumstances thereof.
 - d. The total number of entertainment devices at the location for which the license is issued.
2. Upon receipt of a completed application form, the Finance Director shall issue such license applied for in accordance with the provisions of this Section, provided, however, that the applicable license fees, together with any delinquent fees that may then be due, shall first be paid unto the Finance Director.

D. Fees and Display of License: The fee to be paid hereunder, for each entertainment device, as herein defined, shall be the sum of thirty dollars (\$30.00) per quarter, per machine, or an annual fee for each such entertainment device of one hundred twenty dollars (\$120.00). The license shall be issued on a quarterly basis. Each license issued hereunder shall be kept in prominent display at the location for which same has been issued. The license fee is not transferable, and the fee therefor is not refundable. The license shall display the total number of machines licensed for operations at the location.

E. Violations and Penalties: Any person violating or failing to comply with any of the provisions of this Section or furnishing false information on any application for a license shall be deemed guilty of a misdemeanor and upon conviction thereof shall be punished by a fine in any sum not exceeding five hundred dollars (\$500.00), or by imprisonment in the City jail for a period not exceeding ninety (90) days, or by both such fine and imprisonment. (Ord. 3773, 12-19-83; eff. 1-1-84)

F. Tax Payment; When Due, Penalty:

1. The tax imposed by this Chapter shall be due and payable in quarterly installments and remittance therefor shall accompany each return made on or before the thirtieth day of the month next succeeding the quarterly period in which the tax accrued.
2. There shall be added a penalty, for each payment due, if such payment is not made by the due date thereof, as follows:
 - a. A ten percent (10%) penalty, with a minimum of two dollars (\$2.00) for the first seventeen (17) days of delinquency.
 - b. A fifteen percent (15%) penalty, with a minimum of four dollars (\$4.00) for a delinquency greater than seventeen (17) days but less than forty (40) days.
 - c. Any delinquency of forty (40) days or more shall be deemed a violation of this subsection. (Ord. 4257, 1-22-90)