

MEMO TO: City Council

FROM: John Marchione, Mayor

DATE: November 1, 2010

SUBJECT: **AMENDING RMC SECTIONS 9.30.070 -.090, TO DELETE OBSOLETE REFERENCES TO THE DUTIES OF THE CITY CLERK, REFLECTING THESE DUTIES AS THOSE OF THE FINANCE DIRECTOR**

I. RECOMMENDED ACTION:

Amend the Redmond Municipal Code to reflect current processes in the Finance and Information Services Department, with regard to the duties of the Finance Director.

II. DEPARTMENT CONTACTS:

Michael E. Bailey, Finance and I.S. Director 425-556-2160

III. DESCRIPTION:

The proposed ordinance updates obsolete references to the duties of the ‘City Clerk’ within Title 9, Chapter 9.30 Gambling, of the Redmond Municipal Code. These references are being updated to reflect those duties as those of the Finance and Information Services Director.

Sections affected by this change are:

- RMC 9.30.070, Administration and Collection of Tax
 - 3 reference updates occur
- RMC 9.30.080, Declaration of Intent – Statement of Receipts
 - 6 reference updates occur
- RMC 9.30.090, Payment of Tax
 - 1 reference update occurs

There are no substantive changes proposed in this ordinance, as all revisions are merely general housekeeping items, including minor codification formatting.

This proposed code revision was shared with the Public Administration and Finance Committee on October 21, 2010, at which time, the Committee instructed staff to place this item under the Consent Agenda at a City Council regular meeting for further consideration.

IV. IMPACT:

There are no service or fiscal impacts associated with this action.

V. ALTERNATIVES:

The City Council could choose not to adopt the proposed code amendment, which would leave the obsolete provisions in place as they currently exist.

VI. TIME CONSTRAINTS:

There are no known time constraints.

VII. LIST OF ATTACHMENTS:

- A. Proposed Ordinance

/s/
Mike E. Bailey, Finance Director

10/25/2010
Date

Approved for Council Agenda /s/
John Marchione, Mayor

10/25/2010
Date

CODE ORDINANCE

CITY OF REDMOND
ORDINANCE NO. _____

AN ORDINANCE OF THE CITY OF REDMOND,
 WASHINGTON, AMENDING RMC SECTIONS 9.30.070 -
 .090, GAMBLING; ADMINISTRATION AND
 COLLECTION, DECLARATION OF INTENT -
 STATEMENT OF RECEIPTS, AND PAYMENT OF TAX,
 TO DELETE OBSOLETE REFERENCES TO THE DUTIES
 OF THE CITY CLERK, REFLECTING THESE DUTIES
 AS THOSE OF THE FINANCE DIRECTOR

WHEREAS, sections of Title 9 of the Redmond Municipal Code has been outdated for some time with regard to references for duties of the City Clerk; and

WHEREAS, staff is desirous of updating the Code in order to reflect the current processes and procedures at the City with regard to the administration and collection of taxes imposed by this chapter.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF REDMOND, WASHINGTON, DO ORDAIN AS FOLLOWS:

Section 1. Classification. This ordinance is of a general and permanent nature and shall become a part of the City Code.

Section 2. Amendment of Sections. RMC Sections 9.30.070 - .090, Gambling; Administration and Collection,

Declaration of Intent - Statement of Receipts, and Payment of Tax, are hereby amended to read as follows:

9.30.070 Administration and collection of tax.

The administration and collection of the tax imposed by this chapter shall be by the [~~CITY CLERK~~] **finance director or director's designee** pursuant to rules and regulations as may be adopted by the Washington State Gambling Commission. In this connection, the [~~CITY CLERK'S~~] **finance director or director's designee** [~~OFFICE~~] shall have the authority to adopt, publish and enforce such rules and regulations not inconsistent with this chapter as are necessary to enable the collection of the tax imposed by this chapter, and prescribe and issue the appropriate forms for determination and declaration of the amount of tax to be paid. It shall be the responsibility of all officers, directors and managers of any organization conducting gambling activities to provide access to such financial records as the [~~CITY CLERK~~] **finance director or director's designee** [~~, HER AUTHORIZED REPRESENTATIVE, OR LAW ENFORCEMENT OFFICERS~~] may require in order to determine compliance with this chapter.

9.30.080 Declaration of intent - Statement of receipts.

(A)~~(-)~~ For the purpose of identifying who shall be subject to the tax imposed by this chapter, any person, association or organization intending to conduct or operate any gambling activities authorized by RCW Chapter 9.46 not prohibited by this chapter shall, prior to commencement of any such activity, file with the [~~CITY CLERK~~] **finance director or director's designee** a sworn declaration of intent to conduct or operate such activity together with a copy of the license issued by the Washington State Gambling Commission. Thereafter, for any period covered by such license or any renewal thereof, any person, association or organization shall, on or before the last day of each April, July, October and January which follows the end of the quarterly period in which the tax accrued, file with the [~~CITY CLERK~~] **finance director or director's designee** a sworn statement on a form to be provided and prescribed by the [~~CITY CLERK~~] **finance director or director's designee**, reporting the gross revenue received for the purpose of ascertaining the tax due for the preceding quarterly period.

(B)[~~-~~] A bona fide charitable or nonprofit organization must file with the [~~CITY CLERK~~] **finance director or director's designee** a copy of the letter from the Internal Revenue Service, Department of the Treasury, noting exemption from federal income tax due to its status as a bona fide charitable or nonprofit organization, a copy of its Washington State Gambling license, if such license is required, and any forms provided or prescribed by the [~~CITY CLERK~~] **finance director or director's designee**.

(C)[~~-~~] Holders of lower volume licenses shall maintain records as required by the Washington State Gambling Commission and shall file with the [~~CITY CLERK~~] **finance director or director's designee** a duplicate copy of the summary of these records as required by WAC 230-08-015.

9.30.090 Payment of tax.

(A)[~~-~~] The tax imposed by this chapter shall be due and payable on a quarterly basis, and remittance therefor shall accompany each return and be in the [~~CITY CLERK~~] **finance director or director's designee's** office by five o'clock p.m. (5:00 p.m.) PST on or before the last day of each April, July, October and

January for the preceding quarter in which the tax accrued.

(B)~~[]~~ For each payment due, if such payment is not made by the due date and time thereof, there shall be added penalties as follows:

(1)~~[]~~ One to fifteen days delinquency, ten percent with a minimum penalty of ten dollars;

(2)~~[]~~ After fifteen days delinquency, fifteen percent with a minimum penalty of ten dollars.

(C)~~[]~~ In addition to the late payment penalties set forth herein, any quarterly tax payment not paid by the due date shall bear interest at twelve percent (12%) per annum or the maximum legal rate, whichever is greater.

Section 3. Effective Date. This ordinance shall take effect five (5) days after passage and publication of an approved summary consisting of the title.

ADOPTED by the Redmond City Council this _____ day of _____, 2010.

CITY OF REDMOND

JOHN MARCHIONE, MAYOR

ATTEST:

MICHELLE M. MCGEHEE, CMC, CITY CLERK

(SEAL)

APPROVED AS TO FORM:
OFFICE OF THE CITY ATTORNEY:

JAMES HANEY, CITY ATTORNEY

FILED WITH THE CITY CLERK:
PASSED BY THE CITY COUNCIL:
SIGNED BY THE MAYOR:
PUBLISHED:
EFFECTIVE DATE:
ORDINANCE NO.