

WALLA WALLA COUNTY AUDITOR  
P O BOX 1856  
WALLA WALLA, WA. 99362

GAMBLING TAX FORM

Quarter Ending \_\_\_\_\_ State Gambling License No. \_\_\_\_\_

Establishment \_\_\_\_\_  
Location \_\_\_\_\_  
Mailing Address \_\_\_\_\_  
Owner \_\_\_\_\_ Manager \_\_\_\_\_

TAX COMPUTATION

Bingo/Raffles

Bingo \_\_\_\_\_ Raffles \_\_\_\_\_ Other \_\_\_\_\_  
Gross Receipts \_\_\_\_\_  
Less Prize Distribution \_\_\_\_\_  
Net Receipts/Taxable Amount \_\_\_\_\_

TAX DUE (Tax Amount X .10%) \_\_\_\_\_

Amusement Games

Gross Receipts \_\_\_\_\_  
Less Prize Distribution \_\_\_\_\_  
Net Receipts/Taxable Amount \_\_\_\_\_

TAX DUE (Tax Amount X .02%) \_\_\_\_\_

Punchboards/Pulltabs

Gross Receipts \_\_\_\_\_  
Less Prize Distribution \_\_\_\_\_  
Net Receipts/Taxable Amount \_\_\_\_\_

TAX DUE (Net Receipts X .05%) \_\_\_\_\_

Card Rooms

Gross Receipts \_\_\_\_\_

TAX DUE (Gross Receipts X .10%) \_\_\_\_\_

TOTAL TAX DUE \_\_\_\_\_

LATE PENALTY (see reverse) \_\_\_\_\_

INTEREST (in addition to late penalty) 1% per month \_\_\_\_\_

TOTAL DUE \_\_\_\_\_

The report must be filed on or before the last day of the month next succeeding the quarterly period in which the tax accrued, and accompanied by full payment of the total due and a copy of the State Gambling Commission Report.

**WALLA WALLA COUNTY**  
**BOARD OF COMMISSIONERS**

**Courthouse, 315 West Main - P. O. Box 1506**  
**Walla Walla, WA 99362 - (509) 527-3200**

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August 12, 1994

TO: Karen Martin, Auditor's Office

FROM: Connie Vinti, Clerk of the Board

Per your request this morning to provide the names and addresses for those entities affected by Walla Walla County Ordinance 222 (taxation on gambling), please see the following:

Big Blue Bingo  
P. O. Box 1704  
Walla Walla, WA 99362

Burbank Tavern  
Attn: John Hash  
208 North Second  
Burbank, WA 99323

Seed House Saloon  
Attn: Pat Ingham  
P. O. Box 621  
Touchet, WA 99360

10-25-94  
Per Bruce Maughan,  
Accountant: Please  
send future forms to:  
Big Blue Bingo  
410 Bruce Maughan  
PO-Box 1232  
w called Karen Vinti

Please feel free to call if I can help further.

9405546

9405546

BOARD OF COUNTY COMMISSIONERS  
WALLA WALLA COUNTY, WASHINGTON

In the Matter of the Taxation )  
of Gambling in Walla Walla ) ORDINANCE NO. 222  
County )  
- - - - -

WHEREAS, the County has the authority by virtue of Laws of 1973, 1st Ex. Sess., Chapter 218 and RCW 9.46.110, each as amended, to impose by local law and ordinance a tax on gambling activity authorized by state law within the unincorporated areas of the county, and

WHEREAS, the county has determined and does find that taxation of said activity is an appropriate and necessary means of raising revenues; Now, Therefore,

BE IT RESOLVED, that there is added to the Walla Walla County Code, Title 3 a new Chapter 3.10 as follows:

CHAPTER 3.10

GAMBLING TAX

Sections:

- 3.10.010 Definitions--Statutory authority.
- 3.10.020 Imposed--Activities designated--Amounts.
- 3.10.030 Computation and quarterly payment required--Exceptions.
- 3.10.040 Administration and collection--Finance director responsibilities.
- 3.10.050 Method of payment.
- 3.10.060 Penalty for late payment.
- 3.10.070 Declaration of intent to engage in taxable activity--Filing required.
- 3.10.080 Record keeping and inspection requirements.
- 3.10.090 Overpayment or underpayment--Time limitation.
- 3.10.100 Failure to make return--Effect.
- 3.10.110 Tax not exclusive.
- 3.10.120 Taxes, penalties and fees constitute debt to county.
- 3.10.130 Recovery of tax payments--Time limitation.
- 3.10.140 Violation--Penalty.
- 3.10.145 Effective Date.

3.10.010 Definitions--Statutory authority. For the purposes of this chapter, the words and terms used shall have the same meaning as each has under Chapter 218, Laws of 1973, 1st Ex.Sess. and RCW Chapter 9.46, each as amended, and under the rules of the Washington State Gambling Commission, WAC Chapter 230, unless otherwise specifically provided, or the context in which they are used herein clearly indicates that they be given some other meaning.

3.10.020 Imposed Activities designated--Amounts. There is levied upon all persons, associations and organizations conducting or operating within this jurisdiction any of the activities listed below a tax in the following amounts to paid to the county:

A. Bingo, in the amount of the gross receipts therefrom, less the amount of money paid in cash, and paid for merchandise, actually awarded as prizes during the taxable period multiplied by the rate of ten percent (10%);

B. Raffles, in the amount of the gross receipts therefrom, less the amount of money paid in cash, and paid for merchandise, actually awarded as prizes during the taxable period, multiplied by the rate of ten percent (10%);

C. Amusement games, in the amount of the gross receipts therefrom, less the amount of money paid in cash, and paid for merchandise, actually awarded as prizes during the taxable period, multiplied by the rate of two percent (2%);

D. Any punchboards or pull tabs, in the amount of five percent (5%) of the net receipts directly from the operation of the punchboards or pull tabs themselves;

E. Card playing, in the amount of ten percent (10%) of the gross receipts received as fees charged persons for the privilege of playing in card games.

F. Pursuant to RCW 9.46.110 as adopted or hereinafter amended, no tax shall be imposed under the authority of this ordinance on bingo, raffles or amusement games when such activities or any combination thereof are conducted by any bona fide charitable organization or nonprofit organization as defined by state law, which organization has no paid operating or management personnel and has gross income from bingo,



raffles or amusement games, or a combination thereof, not exceeding five thousand dollars per year, less the amount paid for as prizes.

3.10.030 Computation and quarterly payment required--Exceptions. Each of the various taxes imposed by this chapter shall be computed on the basis of activity during each calendar quarter year, shall be due and payable in quarterly installments; and remittance therefore, together with return forms, shall be made to the county of Walla Walla, Washington, on or before the last day of the month next succeeding the quarterly period in which the tax accrued, that is, on January 31st, April 30th, July 30th and October 31st of each year; provided, that the following exceptions to this payments schedule shall be allowed, or required;

A. Except as provided in B below, whenever any person, association or organization taxable hereunder conducting or operating a taxable activity on a regular basis discontinues operation of that taxable activity for a period of more than four consecutive weeks, or quits business, sells out, or otherwise disposes of its business, or terminates the business, any tax due hereunder shall become due and payable, and such taxpayer shall, within ten days thereafter, make a return and pay the tax due.

B. It is recognized that some bona fide charitable or bona fide nonprofit organization taxpayers will be conducting or operating taxable activities only upon an occasional and random basis. Except as provided in C below, when such a taxpayer conducts only one taxable activity during any calendar quarter, the duration of each such activity does not exceed seven consecutive calendar days, and the gross receipts therefrom do not exceed two hundred fifty dollars per quarter, that taxpayer need not remit the tax due with a return therefore until on or before January 31st of the year following that year in which the activity took place. Such returns shall be made upon a special form to be supplied by the County Auditor or his designate. First payment and returns under this subsection shall be made on or before July 31, 1994.

C. Whenever it appears to the County Auditor or a designate that the collection of taxes from any person, association or organization may be in jeopardy, that officer, after not less than fifteen days' notice to the tax payer, is authorized to require that taxpayer to remit taxes and returns at such shorter intervals than

quarterly or annually, as he shall deem appropriate under the circumstances.

3.10.040 Administration and collection -- Auditor's responsibilities. A. Administration and collection of the various taxes imposed by this chapter shall be the responsibility of the County Auditor. Remittance of the amount due shall be accompanied by a complete return form prescribed and provided by the County Auditor. The taxpayer shall be required to swear and affirm that the information given in the return is true, accurate and complete.

B. The County Auditor, or his designate, is authorized, but not required, to mail to taxpayers forms for returns. Failure of the taxpayer to receive such a form shall not excuse a taxpayer from making the return and timely paying all taxes due. The County Auditor shall make forms available to the public in reasonable numbers in his office during regular business hours.

C. In addition to the return form, a copy of the taxpayer's quarterly report to the Washington State Gambling Commission, required by WAC 230-08 for the period in which the tax accrued, shall accompany remittance of the tax amount due.

3.10.050 Method of payment. Taxes payable hereunder shall be remitted to the County Auditor on or before the time required by bank draft, certified check, cashier's check, personal check, money order, or in cash. If payment is made by draft or check, the tax shall not be deemed paid until the draft or check is honored in the usual course of business, nor shall the acceptance of any sum by the County Auditor be an acquittance or discharge of the tax unless the amount paid is the full amount due. The return, and copy of quarterly report to the Washington State Gambling Commission, shall be filed in the office of the County Auditor after notation by the office upon the return of the amount actually received from the taxpayer.

3.10.060 Penalty for late payment. If full payment of any tax or fee due under this chapter is not received by the County Auditor on or before the date due, there shall be added to the amount due a penalty fee as follows:

- A. 1 -- 10 days late six percent of tax due;
- B. 11 -- 20 days late eight percent of tax due;
- C. 21 -- 31 days late ten percent of tax due;

D. 32 -- 60 days late Twelve percent of tax due;

but in no event shall the penalty amount be less than five dollars. In addition to this penalty, the County Auditor may charge the taxpayer interest of one percent of all taxes and fees due for each thirty-day period, or portion thereof, that said amounts are past due.

Failure to make payment in full of all tax amounts, and penalties, within sixty days following the day the tax amount initially became due shall be both a civil and a criminal violation of this section.

3.10.070 Declaration of intent to engage in taxable activity--Filing required. In order that the county may identify those persons who are subject to taxation under this chapter, each person, association or organization shall file with the County Auditor a sworn declaration of intent to conduct an activity taxable under this chapter upon a form to be prescribed by the finance director, together with a copy of the license issued therefore by the Washington State Gambling Commission. The filing shall be made not later than ten days prior to conducting or operating the taxable activity, or twenty days after July 1, 1994, if the activity is being conducted prior to the adoption hereof. No fee shall be charged for such filing, which is not for the purpose of regulation of this activity, but for the purposes of administration of the taxing ordinance codified in this chapter only.

Failure to file timely shall not excuse any person, association or organization from any tax liability.

3.10.080 Record keeping and inspection requirements. A. Each person, association or organization engaging in an activity taxable under this chapter shall maintain records respecting that activity which truly, completely and accurately disclose all information necessary to determine the taxpayer's tax liability hereunder during each base tax period. Such records shall be kept and maintained for a period of not less than three (3) years. In addition, all information and items required by the Washington State Gambling Commission under WAC 230-08, and the United States Internal Revenue Service respecting Taxation, shall be kept and maintained for the period required by those agencies.

B. All books, records, and other items required to be kept and maintained under this section shall be

subject to, and immediately made available for, inspection and audit at any time, with or without notice, at the place where such records are kept, upon demand by the County Auditor or his designees, for the purpose of enforcing the provisions of the taxing ordinance codified in this chapter.

C. Where a taxpayer does not keep all of the books, records or items required to be kept or maintained under this section in this jurisdiction so that the County Auditor may examine them conveniently, the taxpayer shall either:

1. Produce all of the required books, records or items within this jurisdiction for such inspection within seven (7) days following a request of the local official that he do so; or

2. Bear the actual cost of inspection by the County Auditor or his designee, at the location at which such books, records or items are located; provided, that a taxpayer choosing to bear these costs shall pay in advance to the County Auditor the estimated cost thereof, including but not limited to, round trip fare by the most rapid means, lodging, meals, and incidental expenses. The actual amount due, or to be refunded, for expenses shall be determined following said examination of the records.

D. A tax payer who fails, neglects or refuses to produce such books and records, either within or without this jurisdiction, in addition to being subject to other civil and criminal penalties provided by this chapter, shall be subject to a jeopardy fee or tax assessment by the County Auditor.

E. This penalty fee or jeopardy assessment shall be deemed prima facie correct and shall be the amount of fee or tax owing by the taxpayer unless he can prove otherwise by competent evidence. The taxpayer shall be notified by mail by the County Auditor of the amount of tax so determined by jeopardy assessment, together with any penalty and/or interest, and the total of such amounts shall thereupon become immediately due and payable.

3.10.090 Overpayment or underpayment--Time limitation. If, upon application by a taxpayer for a refund or for an audit of his records, or upon an examination of the returns or records of the taxpayer,

it is determined by the County Auditor that within three (3) years immediately preceding receipt by the County Auditor of the application by the taxpayer for a refund, or an audit, or, in the absence of such an application, within the three (3) years immediately preceding the commencement by the County Auditor of such examination:

A. A tax or other fee has been paid in excess of that properly due, the total excess paid over all amounts due to the County within such period of three (3) years shall be credited to the taxpayer's account or shall be credited to the taxpayer at the taxpayer's option. No refund or credit shall be allowed with respect to any excess amounts paid more than three (3) years before the date of such application or examination;

B. A tax or other fee has been paid which is less than that properly due, or no tax or other fee has been paid, the County Auditor shall mail a statement to the taxpayer showing the balance due, including the tax amount or penalty assessments and fees, and it shall be a separate, additional violation of this chapter, both civil and criminal, if the taxpayer fails to make payment in full within ten (10) calendar days of such mailing.

3.10.100 Failure to make return--Effect. If any taxpayer fails, neglects or refuses to make and file his return as and when required under this chapter, the County Auditor is authorized to determine the amount of tax payable, together with any penalty and/or interest assessed under the provisions of this chapter, and by mail to notify such taxpayer of the amount so determined, which amount shall thereupon become the tax and penalty and/or interest and shall become immediately due and payable.

3.10.110 Tax not exclusive. The tax herein levied shall be additional to any license fee or tax imposed or levied under any law or any other ordinance of Walla Walla County, except as herein otherwise expressly provided.

3.10.120 Taxes, penalties and fees constitute debt to county. Any tax due and unpaid under this chapter and all penalties or fees shall constitute a debt to the county, a municipal corporation, and may be collected by court proceedings the same as any other debt in like amount which shall be in addition to all other existing remedies.



3.10.130 Recovery of tax payments--Time limitation. The right of recovery by the county from the taxpayer for any tax provided hereunder shall be outlawed after the expiration of three (3) calendar years from the date the tax became due. The right of recovery against the county because of overpayment of tax or any taxpayer shall be outlawed after the expiration of three (3) calendar years from the date such payment was made.

3.10.140 Violation--Penalty. Any person violating or failing to comply with any of the provisions of this chapter or any lawful rule or regulation adopted by the county pursuant thereto, upon conviction thereof, shall be punished by a fine in any sum not to exceed three hundred dollars (\$300.00) or by imprisonment in the county jail for a term not exceeding ninety days or by both such fine and imprisonment.

Any taxpayer who engages in, or carries on, any gambling activity subject to a tax hereunder without having complied with the provisions of this chapter shall be guilty of a violation of this chapter for each day during which the gambling activity is carried on.

3.10.145 Effective Date. The provisions of this ordinance shall take effect on July 1, 1994.

DATED this 26<sup>th</sup> day of April, 1994.

BOARD OF COUNTY COMMISSIONERS  
WALLA WALLA COUNTY, WASHINGTON

David S. Corey  
Chairman

Lewis L. Jacky  
Commissioner

Charles A. Maides  
Commissioner

ATTEST

Bonnie R. Juntti  
Clerk of the Board

FILED FOR RECORD  
IN WALLA WALLA CO WASH  
BY WW Co Commissioners  
MAY 9 2 35 PM '94

JANICE E. BATES  
COUNTY AUDITOR

BOARD OF COUNTY COMMISSIONERS  
WALLA WALLA COUNTY, WASHINGTON

In the Matter of the Taxation )  
of Gambling in Walla Walla ) ORDINANCE NO. \_\_\_\_\_  
County )  
- - - - -

WHEREAS, the County has the authority by virtue of Laws of 1973, 1st Ex. Sess., Chapter 218 and RCW 9.46.110, each as amended, to impose by local law and ordinance a tax on gambling activity authorized by state law within the unincorporated areas of the county, and

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3.10.010 Definitions--Statutory authority. For the purposes of this chapter, the words and terms used shall have the same meaning as each has under Chapter 218, Laws of 1973, 1st Ex.Sess. and RCW Chapter 9.46, each as amended, and under the rules of the Washington State Gambling Commission, WAC Chapter 230, unless otherwise specifically provided, or the context in which they are used herein clearly indicates that they be given some other meaning.

3.10.020 Imposed Activities designated--Amounts. There is levied upon all persons, associations and organizations conducting or operating within this jurisdiction any of the activities listed below a tax in the following amounts to paid to the county:

A. Bingo, in the amount of the gross receipts therefrom, less the amount of money paid in cash, and paid for merchandise, actually awarded as prizes during the taxable period multiplied by the rate of ten percent (10%);

B. Raffles, in the amount of the gross receipts therefrom, less the amount of money paid in cash, and paid for merchandise, actually awarded as prizes during the taxable period, multiplied by the rate of ten percent (10%);

C. Amusement games, in the amount of the gross receipts therefrom, less the amount of money paid in cash, and paid for merchandise, actually awarded as prizes during the taxable period, multiplied by the rate of two percent (2%);

D. Any punchboards or pull tabs, in the amount of three percent (3%) of the gross receipts directly from the operation of the punchboards or pull tabs themselves;

E. Card playing, in the amount of ten percent (10%) of the gross receipts received as fees charged persons for the privilege of playing in card games.

F. Pursuant to RCW 9.46.110 as adopted or hereinafter amended, no tax shall be imposed under the authority of this ordinance on bingo, raffles or amusement games when such activities or any combination thereof are conducted by any bona fide charitable organization or nonprofit organization as defined by state law, which organization has no paid operating or management personnel and has gross income from bingo,

raffles or amusement games, or a combination thereof, not exceeding five thousand dollars per year, less the amount paid for as prizes.

3.10.030 Computation and quarterly payment required--Exceptions. Each of the various taxes imposed by this chapter shall be computed on the basis of activity during each calendar quarter year, shall be due and payable in quarterly installments; and remittance therefore, together with return forms, shall be made to the county of Walla Walla, Washington, on or before the last day of the month next succeeding the quarterly period in which the tax accrued, that is, on January 31st, April 30th, July 30th and October 31st of each year; provided, that the following exceptions to this payments schedule shall be allowed, or required;

A. Except as provided in B below, whenever any person, association or organization taxable hereunder conducting or operating a taxable activity on a regular basis discontinues operation of that taxable activity for a period of more than four consecutive weeks, or quits business, sells out, or otherwise disposes of its business, or terminates the business, any tax due hereunder shall become due and payable, and such taxpayer shall, within ten days thereafter, make a return and pay the tax due.

B. It is recognized that some bona fide charitable or bona fide nonprofit organization taxpayers will be conducting or operating taxable activities only upon an occasional and random basis. Except as provided in C below, when such a taxpayer conducts only one taxable activity during any calendar quarter, the duration of each such activity does not exceed seven consecutive calendar days, and the gross receipts therefrom do not exceed two hundred fifty dollars per quarter, that taxpayer need not remit the tax due with a return therefore until on or before January 31st of the year following that year in which the activity took place. Such returns shall be made upon a special form to be supplied by the County Auditor or his designate. First payment and returns under this subsection shall be made on or before July 31, 1994.

C. Whenever it appears to the County Auditor or his designate that the collection of taxes from any person, association or organization may be in jeopardy, that officer, after not less than fifteen days' notice to the tax payer, is authorized to require that taxpayer to remit taxes and returns at such shorter intervals than

quarterly or annually, as he shall deem appropriate under the circumstances.

3.10.040 Administration and collection -- Auditor's responsibilities. A. Administration and collection of the various taxes imposed by this chapter shall be the responsibility of the County Auditor. Remittance of the amount due shall be accompanied by a complete return form prescribed and provided by the County Auditor. The taxpayer shall be required to swear and affirm that the information given in the return is true, accurate and complete.

B. The County Auditor, or his designate, is authorized, but not required, to mail to taxpayers forms for returns. Failure of the taxpayer to receive such a form shall not excuse a taxpayer from making the return and timely paying all taxes due. The County Auditor shall make forms available to the public in reasonable numbers in his office during regular business hours.

C. In addition to the return form, a copy of the taxpayer's quarterly report to the Washington State Gambling Commission, required by WAC 230-08 for the period in which the tax accrued, shall accompany remittance of the tax amount due.

3.10.050 Method of payment. Taxes payable hereunder shall be remitted to the County Auditor on or before the time required by bank draft, certified check, cashier's check, personal check, money order, or in cash. If payment is made by draft or check, the tax shall not be deemed paid until the draft or check is honored in the usual course of business, nor shall the acceptance of any sum by the County Auditor be an acquittance or discharge of the tax unless the amount paid is the full amount due. The return, and copy of quarterly report to the Washington State Gambling Commission, shall be filed in the office of the County Auditor after notation by the office upon the return of the amount actually received from the taxpayer.

3.10.060 Penalty for late payment. If full payment of any tax or fee due under this chapter is not received by the County Auditor on or before the date due, there shall be added to the amount due a penalty fee as follows:

- A. 1 -- 10 days late six percent of tax due;
- B. 11 -- 20 days late eight percent of tax due;
- C. 21 -- 31 days late ten percent of tax due;

D. 32 -- 60 days late Twelve percent of tax due;

but in no event shall the penalty amount be less than five dollars. In addition to this penalty, the County Auditor may charge the taxpayer interest of one percent of all taxes and fees due for each thirty-day period, or portion thereof, that said amounts are past due.

Failure to make payment in full of all tax amounts, and penalties, within sixty days following the day the tax amount initially became due shall be both a civil and a criminal violation of this section.

3.10.070 Declaration of intent to engage in taxable activity--Filing required. In order that the county may identify those persons who are subject to taxation under this chapter, each person, association or organization shall file with the County Auditor a sworn declaration of intent to conduct an activity taxable under this chapter upon a form to be prescribed by the finance director, together with a copy of the license issued therefore by the Washington State Gambling Commission. The filing shall be made not later than ten days prior to conducting or operating the taxable activity, or twenty days after July 1, 1994, if the activity is being conducted prior to the adoption hereof. No fee shall be charged for such filing, which is not for the purpose of regulation of this activity, but for the purposes of administration of the taxing ordinance codified in this chapter only.

Failure to file timely shall not excuse any person, association or organization from any tax liability.

3.10.080 Record keeping and inspection requirements. A. Each person, association or organization engaging in an activity taxable under this chapter shall maintain records respecting that activity which truly, completely and accurately disclose all information necessary to determine the taxpayer's tax liability hereunder during each base tax period. Such records shall be kept and maintained for a period of not less than three (3) years. In addition, all information and items required by the Washington State Gambling Commission under WAC 230-08, and the United States Internal Revenue Service respecting Taxation, shall be kept and maintained for the period required by those agencies.

B. All books, records, and other items required to be kept and maintained under this section shall be

subject to, and immediately made available for, inspection and audit at any time, with or without notice, at the place where such records are kept, upon demand by the County Auditor or his designees, for the purpose of enforcing the provisions of the taxing ordinance codified in this chapter.

C. Where a taxpayer does not keep all of the books, records or items required to be kept or maintained under this section in this jurisdiction so that the County Auditor may examine them conveniently, the taxpayer shall either:

1. Produce all of the required books, records or items within this jurisdiction for such inspection within seven (7) days following a request of the local official that he do so; or

2. Bear the actual cost of inspection by the County Auditor or his designee, at the location at which such books, records or items are located; provided, that a taxpayer choosing to bear these costs shall pay in advance to the County Auditor the estimated cost thereof, including but not limited to, round trip fare by the most rapid means, lodging, meals, and incidental expenses. The actual amount due, or to be refunded, for expenses shall be determined following said examination of the records.

D. A tax payer who fails, neglects or refuses to produce such books and records, either within or without this jurisdiction, in addition to being subject to other civil and criminal penalties provided by this chapter, shall be subject to a jeopardy fee or tax assessment by the County Auditor.

E. This penalty fee or jeopardy assessment shall be deemed prima facie correct and shall be the amount of fee or tax owing by the taxpayer unless he can prove otherwise by competent evidence. The taxpayer, unless he can prove otherwise by competent. The taxpayer shall be notified by mail by the County Auditor of the amount of tax so determined by jeopardy assessment, together with any penalty and/or interest, and the total of such amounts shall thereupon become immediately due and payable.

3.10.090 Overpayment or underpayment--Time limitation. If, upon application by a taxpayer for a refund or for an audit of his records, or upon any examination of the returns or records of the taxpayer,

it is determined by the County Auditor that within three (3) years immediately preceding receipt by the County Auditor of the application by the taxpayer for a refund, or an audit, or, in the absence of such an application, with the three (3) years immediately preceding the commencement by the County Auditor of such examination:

A. A tax or other fee has been paid in excess of that properly due, the total excess paid over all amounts due to the County within such period of three (3) years shall be credited to the taxpayer's account or shall be credited to the taxpayer at the taxpayer's option. No refund or credit shall be allowed with respect to any excess amounts paid more than three (3) years before the date of such application or examination;

B. A tax or other fee has been paid which is less than that properly due, or no tax or other fee has been paid, the County Auditor shall mail a statement to the taxpayer showing the balance due, including the tax amount or penalty assessments and fees, and it shall be a separate, additional violation of this chapter, both civil and criminal, if the taxpayer fails to make payment in full within ten (10) calendar days of such mailing.

3.10.100 Failure to make return--Effect. If any taxpayer fails, neglects or refuses to make and file his return as and when required under this chapter, the County Auditor is authorized to determine the amount of tax payable, together with any penalty and/or interest assessed under the provisions of this chapter, and by mail to notify such taxpayer of the amount so determined, which amount shall thereupon become the tax and penalty and/or interest and shall become immediately due and payable.

3.10.110 Tax not exclusive. The tax herein levied shall be additional to any license fee or tax imposed or levied under any law or any other ordinance of Walla Walla County, except as herein otherwise expressly provided.

3.10.120 Taxes, penalties and fees constitute debt to county. Any tax due and unpaid under this chapter and all penalties or fees shall constitute a debt to the county, a municipal corporation, and may be collected by court proceedings the same as any other debt in like amount which shall be in addition to all other existing remedies.



3.10.130 Recovery of tax payments--Time limitation. The right of recovery by the county from the taxpayer for any tax provided hereunder shall be outlawed after the expiration of three (3) calendar years from the date the tax became due. The right of recovery against the county because of overpayment of tax or any taxpayer shall be outlawed after the expiration of three (3) calendar years from the date of such payment was made.

3.10.140 Violation--Penalty. Any person violating or failing to comply with any of the provisions of this chapter or any lawful rule or regulation adopted by the county pursuant thereto, upon conviction thereof, shall be punished by a fine in any sum not to exceed three hundred dollars (\$300.00) or by imprisonment in the county jail for a term not exceeding ninety days or by both such fine and imprisonment.

Any taxpayer who engages in, or carries on, any gambling activity subject to a tax hereunder without having complied with the provisions of this chapter shall be guilty of a violation of this chapter for each day during which the gambling activity is carried on.

DATED this 26<sup>th</sup> day of April, 1994.

BOARD OF COUNTY COMMISSIONERS  
WALLA WALLA COUNTY, WASHINGTON

David S. Carey  
Chairman

Dennis L. Jacky  
Commissioner

Charles A. Marden  
Commissioner

Record of the Vote:

Aye: Nay:

Marden  
Carey      Jacky

ATTEST

Donnie R. Vint  
Clerk of the Board

NOTE:

Motion made that ordinance be adopted as written but to change pull tabs to 500 after Net. Seconded & Passed



COPY

Original to Recording  
5-2-94

copy - Auditor  
" " " "

Original  
(Recorded)  
7-12-94

IMPORTANT MESSAGE

FOR Connie  
DATE 1/3 TIME 11:45 A.M.  
M Dick Lerchek  
OF \_\_\_\_\_  
PHONE 5-5220 WK.  
AREA CODE NUMBER EXTENSION  
☐ FAX  
☐ MOBILE AREA CODE NUMBER TIME TO CALL

TELEPHONED		PLEASE CALL	<input checked="" type="checkbox"/>
CAME TO SEE YOU		WILL CALL AGAIN	
WANTS TO SEE YOU		RUSH	
RETURNED YOUR CALL		SPECIAL ATTENTION	

MESSAGE  
Anytime after 2:00.  
Regarding Ord. No. 222  
you sent him concerning  
taxes on raffles. He  
has a couple of questions  
SIGNED \_\_\_\_\_

TOPS FORM 3002S  
LITHO IN U.S.A.

Use corrected,  
Recorded  
Ordinance.

IMPORTANT MESSAGE

FOR Connie  
DATE 10/25 TIME 2:55 P.M.  
M Bruce Maughan  
OF \_\_\_\_\_  
PHONE 5-6307  
AREA CODE NUMBER EXTENSION  
☐ FAX  
☐ MOBILE AREA CODE NUMBER TIME TO CALL

TELEPHONED		PLEASE CALL	<input checked="" type="checkbox"/>
CAME TO SEE YOU		WILL CALL AGAIN	
WANTS TO SEE YOU		RUSH	
RETURNED YOUR CALL		SPECIAL ATTENTION	

MESSAGE Re: Carey/Maden Gambling Act!  
The form says .001 %  
instead of 3% which he  
thought it was to be.  
In the "punchboard area"  
it says .05%. Can he  
SIGNED use those per centages?

TOPS FORM 3002S  
LITHO IN U.S.A.

Original  
Needs to be  
corrected.