

SENATE BILL REPORT

SHB 1447

As of February 14, 1996

Title: An act relating to gambling taxes.

Brief Description: Changing certain local government gambling taxes.

Sponsors: House Committee on Commerce & Labor (originally sponsored by Representatives Lisk, Romero, Fuhrman and Horn).

Brief History:

Committee Activity: Labor, Commerce & Trade: 2/21/96.

SENATE COMMITTEE ON LABOR, COMMERCE & TRADE

Staff: Traci Ratzliff (786-7452)

Background: Counties, cities, and towns may tax gambling activity within their jurisdiction. If the tax is imposed by a county only, the tax does not apply to such activity in a city or town located within the taxing county. The tax rate does apply throughout the unincorporated areas of the county.

Taxation of punch boards and pull-tabs shall not exceed 5 percent of gross receipts and taxation of social card games shall not exceed 20 percent of gross receipts.

Summary of Bill: Taxation of punch boards and pull tabs by a county, city, or town is limited to 2.5 percent of gross receipts if such gambling activity is within a 50 mile radius of an Indian casino. Taxation of social card games is limited to 10 percent of gross receipts if the games are located within a 50 mile radius of an Indian casino.

Appropriation: None.

Fiscal Note: Available.

Effective Date: Ninety days after adjournment of session in which bill is passed.