

AN ORDINANCE to amend Chapter 36 of The Code of the City of Alexandria, Virginia, 1963, as amended, by adding thereto a new Article XVII; which Chapter 36 relates to TAXATION, and which new Article XVII relates to and imposes a TAX ON BINGO GAMES, establishes RULES AND REGULATIONS FOR COLLECTION OF SUCH TAXES AND PAYMENT OF SAME TO THE CITY, and provides PENALTIES FOR VIOLATIONS OF THIS ARTICLE.

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

Section 1. That Chapter 36 of The Code of the City of Alexandria, Virginia, 1963, as amended, be and it hereby is amended by adding thereto a new Article XVII to read as follows:

Article XVII. Tax on Bingo Games.

Sec. 36-111. Definitions.

The following words when used in this article shall, for the purposes of this article, have the following respective meanings, except where the context clearly indicates a different meaning:

Bingo games. Any bingo game authorized by section 18.2-335 of the Code of Virginia (1950) as amended, including instant bingo and bingo in any rotation.

Director. The director of finance of the City of Alexandria, Virginia.

Person. Any association, corporation, company, firm, co-partnership or any group of individuals acting as a unit.

Sec. 36-112. Imposition of tax.

There is hereby imposed and levied by the city, in addition to all other taxes, fees and charges of every kind now or hereafter imposed by law, a tax upon all charges paid by players who participate in a bingo game, at the rate of five percent (5%) of all charges for participation in any such bingo game.

Sec. 36-113. Collection of tax.

The tax, in each and every case, shall be collected by the person conducting the bingo game from the players at the time each and every charge for participation in the bingo game is collected. The tax shall be added to the charge for participation, and the tax shall be paid to the city by the person conducting the bingo game as hereinafter provided.

Sec. 36-114. Collections held in trust.

All money collected as taxes under this article shall be deemed to be held in trust by the person collecting the same until remitted to the city as provided in this article.

Sec. 36-115. Reports and remittances.

Every person collecting taxes under this article shall make a report for each calendar month, showing the amount of taxes collected and the tax required to be collected, upon such forms setting forth such other information as the director may prescribe and require, and shall sign and deliver such report to the director with remittance of such tax. Such reports and remittances shall be made to the director on or before the last day of the calendar month following the month being

reported. The tax required to be collected may be computed on the basis of five percent (5%) of the total amount of charges collected for the calendar month and remitted to the director in that amount.

Sec. 36-116. Advertising payment or absorption of tax prohibited.

No person shall advertise or hold out to the public in any manner, directly or indirectly, that all or any part of the tax imposed under this article will be paid or absorbed by him or by anyone else, or that he or anyone else will relieve any person paying taxes under this article of the payment of all or any part of such tax.

Sec. 36-117. Penalty and interest for failure to remit taxes when due.

If any person whose duty it is to do so shall fail or refuse to remit to the director the tax required to be collected under this article within the time and in the amount specified in this article, there shall be added to such tax by the director a penalty in the amount of five percent (5%) thereof and interest thereon at the rate of ten percent (10%) per annum, which shall be computed upon the taxes and penalty from the date such taxes were due and payable.

Sec. 36-118. Procedure upon failure or refusal to collect, etc., taxes.

If any person whose duty it is to do so shall fail or refuse to collect the tax imposed under this article or to make within the time provided in this article the reports and remittances required by this article, the director shall proceed in such manner as he may deem best to obtain the facts and information on which to base his estimate of the tax due. As soon as the director procures such facts and information as he is able to obtain upon which to base the assessment of any tax payable by any person who has failed or refused to collect such tax or make such report or remittance, he shall proceed to determine and assess against such person such tax and penalty and interest provided for in this article and shall notify such person by registered mail at his last known address of the amount of such tax and interest and penalty. The total amount thereof shall be payable within ten (10) days from the date of such notice.

Sec. 36-119. Preservation of records.

It shall be the duty of every person required by this article to pay to the city the taxes imposed by this article to keep and preserve for a period of two years records of all proceeds received from the operation of any bingo game, the date of each such game, the taxes collected thereon and the amount of tax required to be collected by this article. The director of finance or his duly authorized agents shall have the power to examine such records at reasonable times and without unreasonable interference with the business of such person, for the purpose of administering and enforcing the provisions of this article, and to make transcripts of all or any parts thereof.

Sec. 36-120. Penalty for violation of article.

Any person violating or failing to comply with any of the provisions of this article shall, upon conviction thereof, be punished by a fine of not more than five hundred dollars (\$500.00). Each such violation or failure and each day's continuance thereof shall constitute a separate offense. Such conviction shall not relieve any such person from the payment, collection or remittance of the tax as provided in this article.

Section 2. That the title of and an informal memorandum explaining this ordinance shall be published in a newspaper of general circulation published in the city not later than five days following its introduction together with a notice containing the time and place for a public hearing. The city clerk shall have the full text of this ordinance printed in sufficient numbers to supply copies to meet request. The city clerk shall note the date of introduction and first reading, the date of publication, the date of the public hearing and the date of the second reading and final passage in the minutes of the meeting. This ordinance shall become effective the date of its final passage.

FRANK E. MANN  
Mayor

FINAL PASSAGE: April 25, 1978