

Local Gambling Taxes

RCW 9.46.110

Tax Base Operator’s receipts from gambling activities, including:

- Amusement games.
- Bingo.
- Cardrooms.
- Punchboards.
- Pull-tabs.
- Raffles.

Except for cardrooms, receipts exclude amounts paid in prizes.

Tax exemptions may reduce the taxes for operators.
For more information, see RCW 9.46.291.

Tax Rate The maximum rate a local jurisdiction may levy:

Type of Game	Tax Rate
Amusement Games	2% of net receipts, cannot exceed enforcement costs
Bingo	5% of net receipts
Cardrooms	20% of gross receipts
Punchboards and Pull-tabs - Charitable	10% of net receipts
Punchboards and Pull-tabs - Commercial	5% of gross receipts, or 10% of net receipts
Raffles	5% of net receipts over \$10,000

Recent Collections (\$000) Collection information may be available from counties and cities imposing the tax, or through the State Auditor Office’s [Financial Intelligence Tool](#).

Distribution of Receipts Counties and cities use receipts for local gambling enforcement programs.

Local Gambling Taxes

Levied by	Counties, cities, and towns
	The county tax applies only in the unincorporated area even if the cities or towns in the same county levy the tax.
Administration	County treasurers and city clerks
	The Washington State Gambling Commission licenses and regulates gambling activities.
History	<p>1999 Reduced the tax rate for bingo and raffles from 10% to 5%.</p> <p>1997 Adopted different punchboard and pull-tab rates.</p> <p>1984 Eliminated the tax on coin-operated pull-tab dispensing machines.</p> <p>1981 Adopted a 20% tax rate for social card games.</p> <p>1977 Reduced the maximum tax rate for amusement games to 2% and created a nonprofit exemption.</p> <p>1976 Adopted a tax on coin-operated pull-tab dispensing machines.</p> <p>1973 Adopted local taxation of certain nonprofessional gambling activities after a 1972 constitutional amendment authorized these activities.</p> <p>1952 Eliminated the gambling tax on slot machines that the courts considered an unconstitutional form of lottery.</p> <p>1947 Doubled the tax rates on gambling (slot) machine activity.</p> <p>1941 Adopted the initial tax on gambling (slot) machine activity with rates of 10% and 20% depending upon the operator's skill.</p>
