



INFORMATIONAL MEMORANDUM

TO: Finance Committee

FROM: Rachel Bianchi, Deputy City Administrator
Vicky Carlsen, Deputy Finance Director

BY: Aaron Williams, Fiscal Coordinator

CC: Mayor Ekberg

DATE: August 10, 2018

SUBJECT: Proposed increase to city's gambling activities tax
Updated from September 5, 2018 Finance Committee meeting and
September 10, 2018 Committee of the Whole meeting

ISSUE

The City Council is being asked to modify the Tukwila Municipal Code (TMC) to increase the gambling activities tax on cardrooms by 1%.

BACKGROUND

In 2011 the City Council adopted ordinance 2349, which set the most recent tax rates for gambling activities, which include bingo games, raffles, amusement games, punchboards, pull-tabs and cardrooms. The ordinance set a rate for each of these, with a three-tiered rate structure for tax rates associated with card rooms:

- An initial rate of 10%
- When more than five are open the rate moves to 15%
- If more than six, the rate moves to 20%

Currently, there are five-four cardrooms in Tukwila, resulting in a 10% tax on the gross receipts of each establishment. The City collected \$3.8 million in gambling taxes in 2017.

DISCUSSION

The Administration proposes to raise the rate associated with cardrooms by 1%. Per the TMC, gambling taxes are used primarily for public safety. Public Safety accounts for more than 56% of the City's general fund. State law caps the tax on cardrooms at 20%.

Jurisdictions in the county vary as to how they regulate and tax card rooms, and many ban such establishments all together. The City of Auburn has one of the lowest rates at 4%, and according to staff research, the City of Redmond has the highest at 12%. Both the City of Kent and King County levy the 11% rate.

Staff estimates that a 1% increase in the tax levied on cardrooms would generate approximately ~~\$380,000~~ \$350,000 in additional revenue in 2019. The City heads into the 2019/2020 budget process with the reality that projected revenues will not meet expenditures. The Administration has directed departments to reduce expenditures in the next biennium by 3% (except for Police and Fire, who were held at a 1.5% reduction), but additional resources are needed in order to provide the current level of City services. A small increase in the gambling tax is an opportunity to help align revenues with expenditures in the coming biennium.

Follow up after September 5, 2018 Finance Committee and September 10, 2018 Committee of the Whole

Staff was asked to perform outreach to the four card rooms located in Tukwila and provide an update at a subsequent Finance Committee meeting. The following represents the responses from the outreach to the card rooms as well as provides additional research and statistics gathered during the process.

OUTREACH

City staff members met with representatives from all four card rooms in Tukwila to discuss the proposed increase in gambling tax from 10% to 11%. During these meetings there was also a general discussion of what services the City provided and staff answered various questions and concerns from the card room representatives. Here are some of the general comments made from the various business owners.

- Most owners and managers expressed concerns about their profitability with an additional increase in the gambling tax. They all discussed how competitive their market is and that their costs are rising due to salary, benefits, payouts, and marketing.
- There was not as much concern expressed with the change in business license fees.
- Two of the businesses appreciated the balanced approach to the budget process, that the City was proposing 3% ongoing reductions as well as new revenue sources.
- Many representatives discussed how the current state regulations, which limit the number of tables to 15 per card room and the maximum bet at \$300, make it difficult to be successful.
- At least two owners discussed the number and demographics of the jobs provided. Some stated that dealers can gross almost \$100,000 per year. It was also stated that 70% of their staff are earning minimum wage, although the average wage with tips ranges from \$36 to \$46 per hour. One owner stated that many of these jobs do not require a college degree and some don't require a high school diploma.
- There was also concern expressed that the rising cost of the minimum wage, the change in family leave and medical leave, was not keeping pace with the increase in gross gambling receipts.
- One of the card rooms located on Interurban Ave made a request for a cross walk to be installed to improve safety and improve connections between the card rooms in that area.
- Parking was a concern for another card room, stating that the lack of parking in the area negatively affects their patronage and has asked to work with the City to utilize City-owned property next door. This same card room also expressed the need for a cross walk to accommodate pedestrians crossing the street between casinos.

According to the Washington State Gambling Commission there are approximately 49 card rooms in the state. Based on the published financial reports the number of card rooms reporting a net loss has ranged from 29% in 2014 to 18% in 2016. In 2016, the most recent published data online, there were five card rooms listed within Tukwila. Since then, the Palace Tukwila has closed. In 2016, three of the card rooms were operating at a net profit and were in the top ten card rooms in the state. Based on net income, the Macau Casino was ranked #1, the Riverside Casino was #6 and the Great American Casino was ranked #8. The Palace Tukwila and the Fortune Casino were both shown as operating at a net loss and were the lowest performing card rooms in the state.

In discussions with the Fortune Casino, they stated that there was an ownership change in 2017 and early results show that the card room is operating near break-even for 2017; a significant improvement over 2016, which saw a loss of \$1.08 million.

The Table below uses information from Tukwila’s Business License and the Washington State Gambling Commission. Attachment A includes the detailed financial summaries for fiscal years 2016 and 2015.

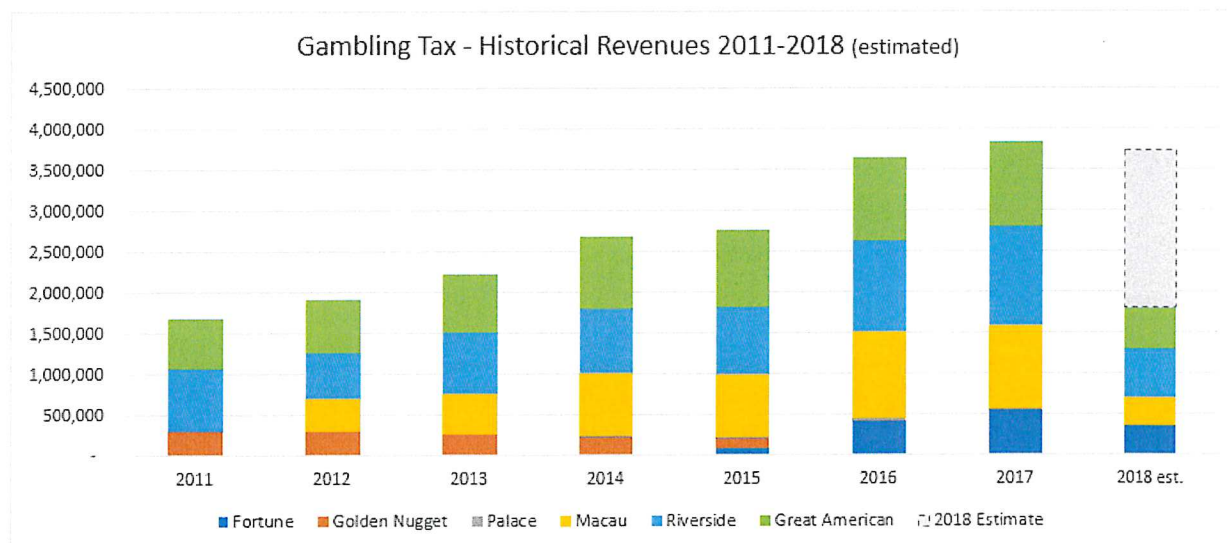
	2018 Employees		FY 2014-2016 Net Income or (Loss)		
	Full-Time	Part-Time	2014	2015	2016
Fortune Casino **	54	105		(\$640,529)	(\$1.08 M)
Great American Casino *	11	0	\$1.44 M	\$1.6 M	\$2.25 M
Macau Casino	42	112	\$1.93 M	\$2.4 M	\$4.34 M
Riverside Casino	66	125	\$685,000	\$1.2 M	\$2.68 M
Golden Nugget Casino **			(\$380,432)	(\$296,239)	
Palace Tukwila					(\$785,040)

* While researching these statistics it was discovered that Great American Casino may likely be under-reporting number of employees; staff will be looking into this issue.

** Fortune Casino took the place of the Golden Nugget Casino in 2015.

HISTORICAL REVENUES FROM CARD ROOM GAMBLING TAX

City staff reviewed historical gambling tax collections between 2011 through second quarter 2018 and an estimate for the second half of 2018. Projected year-end for 2018 is slightly lower than 2017 due to an incident at one of the card rooms earlier this year. Revenues from card room gambling tax has increased from \$1.68M in 2011 to \$3.8 M for 2017.



CURRENT GAMBLING TAX RATES FOR DIFFERENT JURISDICTIONS

As a comparison, below are current card room gambling tax rates for some of the surrounding jurisdictions.

Local tax rates for card rooms

City of Tukwila	10% (0-5 card rooms) 15% (6 card rooms) 20% (more than 6)
City of Seattle	Not permitted
King County (unincorporated)	11%
City of Redmond *	12%
City of Auburn **	4%
City of Kent	11%
City of Kirkland	11%
City of Renton	10%
City of SeaTac	10%
City of Shoreline	10%
City of Lakewood	11%

* The City of Redmond currently does not have any card rooms

** The City of Auburn lowered their rate from 12% to 4% in 2010 due to economic conditions; there have been recent discussions about raising the rate.

RECOMMENDATION

Council is being asked to forward this item to the October 22, 2018 Committee of the Whole meeting and subsequent November 5, 2018 Regular Meeting for adoption to approve the rate increase effective January 1, 2019. This will allow sufficient time for notification to affected businesses.

ATTACHMENT

Draft ordinance

Attachment A: Summary of House-Banked Card Room Financials 2016 & 2015

DRAFT

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF TUKWILA, WASHINGTON, AMENDING ORDINANCE NOS. 2349 §2 AND 1809 §1 (PART), AS CODIFIED AT TUKWILA MUNICIPAL CODE SECTION 3.08.030, "TAX RATES," TO INCREASE THE TAX ON CERTAIN GAMBLING ACTIVITIES; REPEALING ORDINANCE NOS. 2230, 2150 AND 1891; PROVIDING FOR SEVERABILITY; AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, the social card rooms operating in Tukwila generate significant gambling tax revenues for the City; and

WHEREAS, there is a cost to patrol and enforce City codes related to gambling; and

WHEREAS, the more card rooms operated as a commercial stimulant, the more City costs increase; and

WHEREAS, pursuant to the City Council's power to tax certain activities for revenue purposes as set forth in RCW 9.46.110, the City Council now desires to increase the tax levied on any social card room operated as a commercial stimulant, upon certain conditions, by amending Tukwila Municipal Code (TMC) Section 3.08.030.A.4; and

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF TUKWILA, WASHINGTON, HEREBY ORDAINS AS FOLLOWS:

Section 1. TMC Section 3.08.030, "Tax Rates," Amended. Ordinance Nos. 2349 §2 and 1809 §1 (part), as codified at TMC Section 3.08.030, are hereby amended to read as follows:

A. Pursuant to RCW 9.46.110 and RCW 9.46.120, as amended by the Laws of Washington, effective July 27, 1997, there is levied upon all persons, associations and organizations who have been duly licensed by the Washington State Gambling Commission, as authorized by law, the following tax:

1. **Bingo games and raffles:** To conduct or operate any bingo games and raffles, a tax rate of 5% of the gross revenue received therefrom, less the actual amount paid by such person, association or organization for or as prizes.

2. **Amusement game:** To conduct any amusement game, a tax rate of 2% of the gross revenue received therefrom, less the actual amount paid by such person, association or organization for or as prizes.

3. **Punchboards or pulltabs:** For the conduct or operation of any punchboards or pulltabs, a tax rate of 5% of the gross receipts from such activities for commercial stimulant operators (taverns, restaurants, etc.); and a tax rate of 10% on the gross receipts less the amount paid out as prizes for charitable or nonprofit organizations.

4. **Social card games:**

a. For the conduct or operation of any premises or facility used to play social card games, a tax rate of ~~40%~~ 11% of the gross receipts received therefrom; provided that when the number of card rooms in the City exceeds five, the tax rate shall increase to 15% of the gross receipts received therefrom. Additionally, when the number of card rooms exceeds six, the tax rate shall increase to 20% of the gross receipts received therefrom.

b. For purposes of this provision, an operating business is defined as: a business open to the public and engaged in the business of operating a social card room for a period of 30 days. For purposes of this section, the 30 days are not required to be consecutive days. After the 30 days of operations, which triggers the increased tax rate, the Finance Director or his or her designee, shall notify the social card rooms of the increased rate and that rate shall be paid thereafter by all card rooms in this tax category, starting the financial quarter after notification.

B. *Non-Profit Organizations.*

1. No tax shall be imposed under the authority of TMC Chapter 3.08 on bingo or raffles when such activities or any combination thereof are conducted by any bona fide charitable or nonprofit organization as defined in RCW 9.46.0209, which organization has no paid or management personnel, and has gross income from bingo and raffles, or any combination thereof, not exceeding \$5,000 per year, less the amount paid for or as prizes.

2. The Finance Director may waive the tax due each quarter from a bona fide charitable or nonprofit organization as defined in RCW 9.46.0209. This waiver may occur only if the charitable or nonprofit organization demonstrates by clear and convincing documentation that an amount equal to at least 70% of the tax due the City, as computed pursuant to TMC Section 3.08.030, will be donated to charitable nonprofit organizations serving the City whose purpose is to provide programs or facilities for meeting the basic health, education, welfare, or other needs of the residents of the City. Failure to donate at least 70% of the tax due the City will result in revocation of the waiver and the disqualification of the bona fide charitable or nonprofit organization to receive a waiver for future tax payments.

Section 2. Repealer. Ordinance Nos. 2230, 2150 and 1891 are hereby repealed in their entirety.

Section 3. Corrections by City Clerk or Code Reviser. Upon approval of the City Attorney, the City Clerk and the code reviser are authorized to make necessary corrections to this ordinance, including the correction of clerical errors; references to other local, state or federal laws, codes, rules, or regulations; or ordinance numbering and section/subsection numbering.

Section 4. Severability. If any section, subsection, paragraph, sentence, clause or phrase of this ordinance or its application to any person or situation should be held to be invalid or unconstitutional for any reason by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of the remaining portions of this ordinance or its application to any other person or situation.

Section 5. Effective Date. This ordinance or a summary thereof shall be published in the official newspaper of the City, and shall take effect and be in full force January 1, 2019.

PASSED BY THE CITY COUNCIL OF THE CITY OF TUKWILA, WASHINGTON, at a Regular Meeting thereof this _____ day of _____, 2018.

ATTEST/AUTHENTICATED:

Christy O'Flaherty, MMC, City Clerk

Allan Ekberg, Mayor

APPROVED AS TO FORM BY:

Rachel B. Turpin, City Attorney

Filed with the City Clerk: _____
Passed by the City Council: _____
Published: _____
Effective Date: _____
Ordinance Number: _____

Summary of House-Banked Card Room Financial Statements
For the Fiscal Years Ending in 2016
(Sorted by Licensee Net Income or (Loss))

Licensee	City	----- 2016 REVENUES -----		Total Revenue	Total Expenses	Net Income or (Loss)
		Card Room Revenue	Other Revenue			
		(1)	(2)		(3)	(4)
MACAU CASINO/TUKWILA	Tukwila	\$10,739,617	1,854,217	\$12,593,834	\$8,249,964	\$4,343,870
GREAT AMERICAN CASINO/EVERETT	Everett	\$10,063,312	2,148,703	\$12,212,015	\$8,340,122	\$3,871,893
THE PALACE/LACENTER	LaCenter	\$14,485,800	2,707,638	\$17,193,438	\$13,784,844	\$3,408,594
CASINO CARIBBEAN/KIRKLAND	Kirkland	\$8,189,549	1,758,967	\$9,948,516	\$6,736,429	\$3,212,087
ROMAN CASINO	Seattle	\$17,995,374	481,932	\$18,477,306	\$15,683,158	\$2,794,148
RIVERSIDE CASINO	Tukwila	\$11,069,498	1,161,210	\$12,230,708	\$9,548,054	\$2,682,654
CRAZY MOOSE CASINO/PASCO	Pasco	\$7,616,741	2,350,808	\$9,967,549	\$7,417,695	\$2,549,854
GREAT AMERICAN CASINO/TUKWILA	Tukwila	\$10,330,422	3,458,612	\$13,789,034	\$11,538,301	\$2,250,733
SILVER DOLLAR CASINO/SEATAC	SeaTac	\$6,709,333	1,784,293	\$8,493,626	\$6,308,659	\$2,184,966
SILVER DOLLAR CASINO/RENTON	Renton	\$6,915,907	1,482,656	\$8,398,563	\$6,727,460	\$1,671,103
COYOTE BOB'S	Kennewick	\$4,663,728	870,543	\$5,534,271	\$3,998,549	\$1,535,723
CASINO CARIBBEAN/YAKIMA	Yakima	\$4,922,565	1,975,755	\$6,898,320	\$5,510,546	\$1,387,774
FREDDIE'S CLUB/RENTON	Renton	\$7,505,167	1,868,140	\$9,373,307	\$8,092,205	\$1,281,102
SILVER DOLLAR CASINO/MILL CREEK	Mill Creek	\$4,695,632	992,342	\$5,687,974	\$4,468,982	\$1,218,991
ROYAL CASINO	Everett	\$5,654,124	1,098,390	\$6,752,514	\$5,707,001	\$1,045,513
GOLDIE'S SHORELINE CASINO	Shoreline	\$7,309,285	1,025,471	\$8,334,756	\$7,335,561	\$999,195
BUZZ INN STEAKHOUSE/EAST WENATCHI	East Wenatchee	\$2,536,207	2,335,126	\$4,871,333	\$3,911,748	\$959,585
LAST FRONTIER	LaCenter	\$11,206,536	1,976,656	\$13,183,192	\$12,370,350	\$812,842
SLO PITCH PUB & EATERY	Bellingham	\$2,477,818	2,085,869	\$4,563,687	\$3,808,660	\$755,027
HAWKS PRAIRIE CASINO	Lacey	\$4,433,767	940,247	\$5,374,014	\$4,641,904	\$732,110
MACAU CASINO/LAKEWOOD	Lakewood	\$6,076,688	1,686,145	\$7,762,833	\$7,098,647	\$664,186
PALACE CASINO/LAKEWOOD	Lakewood	\$6,110,632	585,824	\$6,696,456	\$6,106,934	\$589,522
RED DRAGON CASINO	Mountlake Terrace	\$3,750,846	766,736	\$4,517,582	\$4,067,946	\$449,637
IRON HORSE CASINO/AUBURN	Auburn	\$6,237,804	1,440,926	\$7,678,730	\$7,283,222	\$395,508
ROXY'S BAR & GRILL	Seattle	\$2,905,364	2,405,857	\$5,311,221	\$4,917,047	\$394,174
CARIBBEAN CARDROOM	Kirkland	\$1,732,383	669,942	\$2,402,325	\$2,054,691	\$347,634
WIZARDS CASINO	Burien	\$4,714,717	2,635,655	\$7,350,372	\$7,003,258	\$347,114
JOKER'S CASINO SPORTS BAR & FIESTA	Richland	\$1,836,167	2,857,967	\$4,694,134	\$4,370,939	\$323,195
CRAZY MOOSE CASINO/MOUNTLAKE TE	Mountlake Terrace	\$4,052,309	\$893,635	\$4,945,944	\$4,657,838	\$288,105
BLACK PEARL RESTAURANT & CARD RC	Spokane	\$4,803,425	893,516	\$5,696,941	\$5,444,540	\$252,401
ZS RESTAURANT AT ZEPPOZ	Pullman	\$1,139,145	1,806,956	\$2,946,101	\$2,704,617	\$241,484
LILAC LANES & CASINO	Spokane	\$1,807,795	1,686,175	\$3,493,970	\$3,271,291	\$222,679
CLUB HOLLYWOOD CASINO	Shoreline	\$5,069,112	1,438,514	\$6,507,626	\$6,297,027	\$210,600
LUCKY 21	Woodland	\$5,718,834	3,147,461	\$8,866,295	\$8,661,993	\$204,302
LANCER LANES RESTAURANT AND CAS	Clarkston	\$1,001,900	880,109	\$1,882,009	\$1,680,516	\$201,493
ACES CASINO ENTERTAINMENT	Spokane	\$1,395,737	\$336,413	\$1,732,150	\$1,562,298	\$169,852
ALL STAR CASINO	Silverdale	\$3,262,189	4,458,000	\$7,720,189	\$7,604,857	\$115,332
PAPAS CASINO RESTAURANT & LOUNGI	Moses Lake	\$2,363,842	3,966,397	\$6,330,239	\$6,443,138	\$112,899
RC'S	Sunnyside	\$902,545	532,874	\$1,435,419	\$1,333,140	\$102,279
NOB HILL CASINO	Yakima	\$2,629,666	1,188,368	\$3,818,034	\$3,739,234	\$78,800
CHIPS CASINO/LAKEWOOD	Lakewood	\$5,210,471	559,388	\$5,769,859	\$5,769,928	(\$69)
GREAT AMERICAN CASINO/LAKEWOOD	Lakewood	\$5,869,699	1,611,747	\$7,481,446	\$7,506,355	(\$24,909)
WILD GOOSE CASINO	Ellensburg	\$730,431	205,596	\$936,027	\$964,936	(\$28,909)
CLEARWATER	Wenatchee	\$1,794,909	783,461	\$2,578,370	\$2,651,007	(\$72,637)
THE GETAWAY CASINO	Walla Walla	\$1,016,593	789,004	\$1,805,597	\$1,921,320	(\$115,723)
UBET	Longview	\$2,732,384	736,172	\$3,468,556	\$3,686,971	(\$218,415)
NEW PHOENIX	LaCenter	\$5,491,280	934,098	\$6,425,378	\$6,855,853	(\$430,475)
PALACE TUKWILA	Tukwila	\$161,952	111,290	\$273,242	\$1,058,282	(\$785,040)
FORTUNE CASINO	Tukwila	\$4,303,347	1,339,351	\$5,642,698	\$6,721,467	(\$1,078,769)

REVISED AS OF JANUARY 10, 2017
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		Card Room Revenue	Other Revenue			
		(1)	(2)		(3)	(4)
GREAT AMERICAN CASINO/EVERETT	Everett	\$9,021,113	\$2,260,632	\$11,281,745	\$8,420,640	\$2,861,105
CASINO CARIBBEAN/KIRKLAND	Kirkland	\$7,412,902	\$1,709,514	\$9,122,416	\$6,283,657	\$2,838,759
ROMAN CASINO	Seattle	\$16,867,443	\$537,189	\$17,404,632	\$14,582,606	\$2,822,026
MACAU CASINO/TUKWILA	Tukwila	\$7,752,299	\$1,624,944	\$9,377,243	\$6,946,858	\$2,430,385
CRAZY MOOSE CASINO/PASCO	Pasco	\$7,246,133	\$1,455,759	\$8,701,892	\$6,569,222	\$2,132,670
SILVER DOLLAR CASINO/SEATAC	SeaTac	\$6,564,357	\$1,164,644	\$7,729,001	\$5,711,500	\$2,017,501
CHIPS CASINO/LAKEWOOD	Lakewood	\$7,680,793	\$1,826,007	\$9,506,800	\$7,777,915	\$1,728,885
GREAT AMERICAN CASINO/TUKWILA	Tukwila	\$9,422,189	\$1,890,097	\$11,312,286	\$9,690,428	\$1,621,858
COYOTE BOB'S	Kennewick	\$4,653,169	\$531,205	\$5,184,374	\$3,701,086	\$1,483,288
GOLDIE'S SHORELINE CASINO	Shoreline	\$8,023,756	\$2,046,819	\$10,070,575	\$8,641,564	\$1,429,011
CASINO CARIBBEAN/YAKIMA	Yakima	\$4,960,841	\$1,818,731	\$6,779,572	\$5,369,326	\$1,410,246
RIVERSIDE CASINO	Tukwila	\$8,223,560	\$2,369,806	\$10,593,366	\$9,421,189	\$1,172,177
BUZZ INN STEAKHOUSE/EAST WENATCHI	East Wenatchee	\$2,644,141	\$2,283,233	\$4,927,374	\$3,822,936	\$1,104,438
SILVER DOLLAR CASINO/RENTON	Renton	\$6,273,365	\$810,417	\$7,083,782	\$6,093,628	\$990,154
THE PALACE/LACENTER	LaCenter	\$10,049,140	\$2,139,483	\$12,188,623	\$11,325,914	\$862,709
SILVER DOLLAR CASINO/MILL CREEK	Mill Creek	\$4,272,684	\$579,432	\$4,852,116	\$4,024,508	\$827,608
SLO PITCH PUB & EATERY	Bellingham	\$2,388,074	\$2,090,227	\$4,478,301	\$3,726,988	\$751,313
HAWKS PRAIRIE CASINO	Lacey	\$4,630,278	\$901,031	\$5,531,309	\$4,809,265	\$722,044
FREDDIE'S CLUB/RENTON ⁽⁷⁾	Renton	\$6,754,628	\$1,880,166	\$8,634,794	\$7,972,055	\$662,739
PALACE CASINO/LAKEWOOD	Lakewood	\$6,023,608	\$1,449,412	\$7,473,020	\$6,860,090	\$612,930
BLACK PEARL RESTAURANT & CARD R	Spokane	\$4,249,179	\$767,636	\$5,016,815	\$4,543,691	\$473,124
IRON HORSE CASINO/AUBURN	Auburn	\$5,825,785	\$1,997,804	\$7,823,589	\$7,374,636	\$448,953
ROYAL CASINO	Everett	\$4,586,119	\$529,632	\$5,115,751	\$4,738,788	\$376,963
CARIBBEAN CARDROOM	Kirkland	\$1,628,729	\$582,562	\$2,211,291	\$1,874,462	\$336,829
CRAZY MOOSE CASINO/MOUNTLAKE TE	Mountlake Terrace	\$4,349,187	\$530,147	\$4,879,334	\$4,598,340	\$280,994
NEW PHOENIX	LaCenter	\$7,540,716	\$1,135,780	\$8,676,496	\$8,429,462	\$247,034
LUCKY 21	Woodland	\$7,028,052	\$4,199,155	\$11,227,207	\$10,994,329	\$232,878
RC'S	Sunnyside	\$1,041,881	\$595,376	\$1,637,257	\$1,423,510	\$213,747
CLUB HOLLYWOOD CASINO	Shoreline	\$5,386,990	\$752,746	\$6,139,736	\$5,938,499	\$201,237
MACAU CASINO/LAKEWOOD	Lakewood	\$4,800,250	\$1,577,110	\$6,377,360	\$6,178,237	\$199,123
ALL STAR CASINO	Silverdale	\$3,109,715	\$4,343,459	\$7,453,174	\$7,263,540	\$189,634
ROXY'S BAR & GRILL	Seattle	\$2,678,382	\$2,317,060	\$4,995,442	\$4,837,839	\$157,603
JOKER'S CASINO SPORTS BAR & FIESTI	Richland	\$1,556,487	\$2,667,404	\$4,223,891	\$4,083,603	\$140,288
NOB HILL CASINO	Yakima	\$2,841,273	\$1,145,540	\$3,986,813	\$3,851,345	\$135,468
LILAC LANES & CASINO	Spokane	\$1,625,615	\$1,665,620	\$3,291,235	\$3,168,474	\$122,761
LANCER LANES RESTAURANT AND CAS	Pullman	\$997,818	\$900,649	\$1,898,467	\$1,779,736	\$118,731
LAST FRONTIER	LaCenter	\$9,180,831	\$1,873,415	\$11,054,246	\$10,941,276	\$112,970
CLEARWATER SALOON AND CASINO	Wenatchee	\$1,478,969	\$775,644	\$2,254,613	\$2,206,473	\$48,140
WILD GOOSE CASINO	Ellensburg	\$723,064	\$211,111	\$934,175	\$922,693	\$11,482
ZS RESTAURANT AT ZEPPOZ	Pullman	\$997,404	\$1,669,158	\$2,666,562	\$2,695,560	(\$28,998)
ACES CASINO ENTERTAINMENT	Spokane	\$1,111,689	\$316,370	\$1,428,059	\$1,488,478	(\$60,419)
WIZARDS CASINO	Burien	\$5,007,370	\$2,753,496	\$7,760,866	\$7,860,809	(\$99,943)
PAPAS CASINO RESTAURANT & LOUNG	Moses Lake	\$2,115,973	\$3,793,585	\$5,909,558	\$6,117,465	(\$207,907)
UBET	Longview	\$2,684,316	\$622,925	\$3,307,241	\$3,518,540	(\$211,299)
GOLDEN NUGGET CASINO	Tukwila	\$2,254,306	\$450,199	\$2,704,505	\$3,000,744	(\$296,239)
LUCKY BRIDGE CASINO	Kennewick	\$2,407,722	\$717,408	\$3,125,130	\$3,465,598	(\$340,468)
GREAT AMERICAN CASINO/KENT	Kent	\$658,085	\$157,377	\$815,462	\$1,450,178	(\$634,716)
RED DRAGON CASINO	Mountlake Terrace	\$2,966,931	\$599,415	\$3,566,346	\$4,079,712	(\$513,366)
FORTUNE CASINO	Tukwila	\$913,181	\$293,046	\$1,206,227	\$1,846,756	(\$640,529)
GREAT AMERICAN CASINO/LAKEWOOD	Lakewood	\$5,296,343	\$876,731	\$6,173,074	\$7,043,982	(\$870,908)