



Post Office Box 1787 ♦ Olympia, WA 98507-1787 ♦ 360-352-0514 ♦ FAX 360-352-4579

City / County	Local Tax Rate	*Key	Legis. Dist.	Card Rooms	# of Employees
Aberdeen	1%	W	19	Sidney's Casino	52
Arlington			10	Aces Casino & Sports Bar	0
Auburn	12%		47	Iron Horse Casino (formerly Freddie's Club)	269
Belfair	0%		35	<i>Hank's Country Inn</i> CLOSED	0
Bellingham	10%		42	Slo Pitch Pub & Eatery	80
				<i>Christo's</i> CLOSED	0
				<i>Jack Niemann's Steakhouse</i> CLOSED	0
				<i>Quarterback Pub & Eatery</i> CLOSED	0
Blaine	0%		42	<i>Café International</i> CLOSED	0
				<i>Forest Grove</i> CLOSED	0
Bremerton	2%	J	23	Chip's Casino	95
			23	<i>Ponderay Café & Lounge</i> CLOSED	0
			23	11th Frame Rest. & Lounge	225
			35	E&J Reyes Subic Bay Restaurant	
Burien	11%	AA	34	Wizard's Casino	158
Centralia	5%	R	20	<i>Gibson House</i> CLOSED	0
Chehalis	5%	G	20	<i>Classic Island Casino</i> (formerly <i>Classic Casino Bistro</i>) CLOSED	0
Clarkston	10%		9	Lancer Lanes	60
Cle Elum	2.5%	O	13	Diamondback's	25
				<i>Sunset Café</i> CLOSED	0
Des Moines	10%		33	<i>Midway Casino</i> - CLOSED	0
East Wenatchee	8%	Q	12	Buzz Inn SteakHouse	64
				<i>Gold Strike Casino</i> CLOSED	0
				<i>Wild Card Sports Bar & Grill</i> - PENDING ?	0
			12	Kegler's Choice	130
				<i>Royal Casino</i> CLOSED	0
Ellensburg	8%	N	13	Wild Goose (formerly Cleopatra's)	67
Everett	10%	B	38	<i>Club Broadway</i> CLOSED	0
			38	Club Casino	100
				<i>Club Fiji</i> CLOSED	0
			38	Iron Horse (formerly Freddie's Club)	202
			38	<i>Galaxy Casino</i> CLOSED	0
				<i>Grove Tavern</i> CLOSED	0
			38	<i>Castle Casino</i> CLOSED	0
			44	<i>JR's Sports Bar</i> (formerly <i>Silver Dollar Casino</i>) CLOSED	0
			38	<i>Final Table Casino</i> CLOSED	0
Federal Way	20%	E	30	<i>Café Arizona</i> Not Operating	0
				<i>Hideaway Card Room</i> CLOSED	0
			30	PJ Pockets	110
				<i>Players Casino</i> CLOSED (3 times)	0
Fife	4%	D	27	Freddie's Club	120
Kelso	10%	AB	19	<i>Wild Grizzly Casino</i> - CLOSED	0
			19	The River Casino	
Kenmore	15%	S	32	11th Frame Rest. & Lounge	184

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Kennewick	10%		8	<i>Mulligan's Pub & Casino (Formerly Celebrities Casino) CLOSED</i>	0
			8	Cable Bridge Casino	N/A
				Classic Island Casino (moved from chehalis)	131
			8	Coyote Bob's	90
			8	Cleo's Island Casino (formerly Cleopatra's Club Casino)	59
Kent	11%	P	33	<i>Ruby's Casino CLOSED</i>	0
			33	Great American Casino	148
King County	11%		11	Cascade Lounge & Casino	100
			34	Magic Lanes	144
			11	Rascals Casino	0
			33	Roman Casino	113
			34	Roxy's	122
			33	Skyway Park Bowl	193
Kirkland	11%		45	Casino Caribbean	118
Lacey	7.5%	X	22	Hawk's Prairie Casino	135
La Center	10%	H	18	Chip's Casino (formerly Double Down)	131
			18	Last Frontier	214
			18	New Phoenix	214
			18	Palace	131
Lake Stevens	5%		44	Highway 9	86
Lakewood	11.0%	C	29	Chip's Casino (formerly Jimmy G's)	164
			29	<i>Happy Days Casino CLOSED</i>	0
			29	Palace	165
			29	<i>Bowlero Lanes CLOSED</i>	0
			29	Great American Casino (formerly Grand Central)	148
			29	Macau Casino	173
Liberty Lake	15.0%			<i>Homeplate Bar & Grill CLOSED</i>	0
Long Beach	10%	M	19	<i>Six Card Charlies (moved from Pierce County) CLOSED</i>	0
Longview	11.25%	I	19	Cadillac Island Casino	119
Mount Lake Terrace	10%	F	1	Silver Dollar Casino	175
			1	Red Dragon Casino	140
			1	Crazy Moose Casino	136
Moses Lake	10%		13	Papa's Casino	126
			13	Porterhouse Restaurant	70
Oak Harbor	0%		10	Bayside Lounge	30
				Element	
Okanogan	0%		7	<i>The Club CLOSED</i>	0
Olympia	3%		22	Westside Lanes	45
Pasco	10%		16	Crazy Moose Casino	158
				<i>King City Casino CLOSED</i>	0
Pierce County	0%		29	<i>Paradise Village Bowl CLOSED</i>	0
Port Angeles	10%		24	Mickey's Sports Bar & Grill	60
Pullman	10%		9	Z's Restaurant at Zeppoz	42
Renton	10%		11	<i>Billie's Casino CLOSED</i>	0
			11	Freddie's Club	128
			11	Diamond Lil's	128
			11	<i>Treasure Casino (operating at former Billie's location) CLOSED</i>	87
			11	Silver Dollar Casino	138
Richland	10%	V	8	Joker's Casino	0
Roy	3%		2	<i>Old General Store Steakhouse & Saloon CLOSED</i>	0
Ruston	12.0%	Z	27	<i>Point Defiance Café CLOSED</i>	0
SeaTac	10%		33	<i>Funster's Casino CLOSED</i>	0
			33	Silver Dollar Casino	159
			33	<i>NorthStar Casino (operating at former Funster's location) CLOSED</i>	0

City / County	Local Tax Rate	*Key	Legis. Dist.	Card Rooms	# of Employees
Shoreline	10%	T	32	Drift On Inn	250
				Hollywood Casino	220
				Golden Nugget Casino	69
				Goldie's Casino	160
				Parker's Casino	140
				Hideaway - CLOSED	0
Silverdale	2%		23	All Star Casino	54
Snohomish County	10%	K	44	BC MacDonald's CLOSED	0
				Royal Casino - Everett	135
				Great American Casino - Everett (formerly Big Al's)	151
				Silver Dollar Casino	136
South Bend	0%		19	Riverfront Lanes Rest & lounge CLOSED	0
Spokane	10%	U	6	Big Daddy's (formerly Silver Lanes Casino / Scrapbook Rest.)	128
				Annie Fannie's CLOSED	0
				Bluz at the Bend CLOSED	0
				Classic Rock Casino	155
				Season Ticket Sports Spirits & Grub CLOSED	0
				Marilyn's on Monroe CLOSED	0
				Big Slick's Closed	0
				Chef Rest CLOSED	0
				Mars Hotel & Casino CLOSED	0
				Ram Rest CLOSED	0
				River Bend Casino CLOSED	0
				Sunset Junction CLOSED	0
				Spokane County	2%
Chaplin & Friends	75				
Spokane Valley	10%		4	Ringo's Little Vegas	115
				Owl Club	100
				Players & Spectators	176
				Jerry's Valley Casino CLOSED	0
Sunnyside	10%		15	RC's Casino	58
Tacoma	11%		27	Luciano's CLOSED	0
				Silver Dollar Casino (located at King of Clubs) CLOSED 1 ea.	0
				Silver Dollar Casino 6th Ave (located in old Habana's) CLOSED	0
				Rising Dragon (formerly Great Wall) CLOSED	0
				Habana's Café & Casino CLOSED	0
Tukwila	10%		11	Riverside Casino (formerly Benny's CLOSED 1)	46
				Golden Nugget Casino	157
				Silver Dollar Casino	142
				Chip's Casino (formerly Pete's Flying Aces) CLOSED (once ea.)	0
				Great American Casino (formerly Grand Central CLOSED 1)	148
Walla Walla	10%		16	Blue Mountain Casino	65
				Gold Strike Casino CLOSED (2 times)	0
Yakima	10%		14	Casino Caribbean	100
				Nob Hill	75
				Pete's CLOSED	0
				Sports Center CLOSED	0
Zillah	3%	Y	14	Thunderbird Casino & Lounge - CLOSED	0
				Tuscan Sands Casino - CLOSED	0

Totals

Card Rooms Operating = **80**
Average Tax Rate = 9.05%

Employees
9,316

RGAs MEMBERS APPEAR IN GREEN BOLD = 45

Total Card Rooms Operating	80
Total Pending Applications	1
Total Card Rooms Licensed but not Operating	1
Total Closed to Date	72
Total Open to Date	153

Tax Rate Key on next page**Tax Rate Key*

<i>B</i>	<i>Initial rate at 5%; Increase to 7.5% Jan 2001; Increase further to 10% Jan 2002</i>
<i>C</i>	<i>Sliding scale = 20% for \$500,000 gross monthly revenue and 11% (or \$120,000 whichever is the less) for \$1 million gross revenue; Effective July 2004 new rate is \$14.5%; Decreased to flat rate of 11% in March 2007</i>
<i>D</i>	<i>Initial Rate at 20%; Reduced to 9% Oct 2000; Increased to 10% March 2001; Caps at 12% March 2002; Revised Dec 2001 - Reduced to 7.5%; Increased to 8.5% Oct 2002; Increases to 10% June 2003; Jan 2004 decreases to 4%</i>
<i>E</i>	<i>Initial rate at 11%; Increased to 20% November 1998</i>
<i>F</i>	<i>Initial rate at 6%; Increased to 8% in 2002; Increased to 10% in 2003</i>
<i>G</i>	<i>Initial rate of 10%; Decreased to 5% in March 2002</i>
<i>H</i>	<i>Lowered from 15% to 10% in 2001</i>
<i>I</i>	<i>Lowered from 12.5% to 11.25% in Nov 2002</i>
<i>J</i>	<i>Proposal failed to increase to 5% in Nov 2002</i>
<i>K</i>	<i>2% for first two years; increases to 10% thereafter; Current rate 5% for first two years; increases to 10% thereafter</i>
<i>L</i>	<i>Lowered from 15% effective April 2003. Lowered to 2% effect 10/05. Formerly Spokane County</i>
<i>M</i>	<i>Sliding scale: 5% of first \$100,000, .5% increase for every \$50,000 thereafter; capped at 10%</i>
<i>N</i>	<i>Increased from 6% in Jan 2003</i>
<i>O</i>	<i>3% for the first \$300,000 of net revenue; 5% for net revenue over \$300,000 effective Oct 2003</i>
<i>P</i>	<i>Initial rate at 10%; Increase to 11%</i>
<i>Q</i>	<i>Initial rate at 6%; Increased to 8% in 2002</i>
<i>R</i>	<i>3% increase to 5% in 2006; increase to 7% in 2007; 10% effective 2008</i>
<i>S</i>	<i>Initial rate at 11%; Increased to 15% January 2005</i>
<i>T</i>	<i>Initial rate at 11%; Proposal failed to decrease to 9% Jan 2005; Effective March 1, 2005 a decrease to 10% in 10/05. Decreased to 7% thru 3-31-07; Apr 07 increase back to 10%</i>
<i>U</i>	<i>Initial rate 20%; Decreased to 15% effective Jan. 2006; Decrease to 10% in 2007</i>
<i>V</i>	<i>Initial Rate 10%</i>
<i>W</i>	<i>Initial rate 7%; Decreased to 1% in July 2006</i>
<i>X</i>	<i>Initial Rate 10%; Decreased to 7.5% effective January 2007 thru December 2011</i>
<i>Y</i>	<i>Initial Rate 3% in 2008, increase to 5% effective January 2009</i>
<i>Z</i>	<i>Sliding scale: 1% up to \$70,000, 2% \$70,001 - \$100,000, 1% increase for every \$50,000 thereafter; capped at 12%; Increase to 12% at July 2008 Council Meeting)</i>
<i>AA</i>	<i>Initial Rate 11%; Sliding Scale 6% under \$850 K; 9% \$850 K - \$950 K; 14.5% over \$950 K</i>
<i>AB</i>	<i>Initial Rate 10%; Proposal pending council vote to lower to 6% for 6 months</i>

Tax rate information compiled from individual card rooms, cities and/or counties. The RGA is not an authority for this information and does not guarantee the rates are current. Employee statistics current at time of gathering.

Updated 2/9/09

