



**CITY OF KIRKLAND**  
**Department of Finance & Administration**  
123 Fifth Avenue, Kirkland, WA 98033 425.587.3000  
www.kirklandwa.gov

---

**MEMORANDUM**

**To:** Kurt Triplett, City Manager  
**From:** Tracey Dunlap, Director of Finance and Administration  
**Date:** December 4, 2012  
**Subject:** REMITTANCE OF DUCK DASH RAFFLE TAX RECEIPTS TO SELECTED AGENCY

**RECOMMENDATION:**

Approve the remittance of the Duck Dash raffle tax receipts to the Rotary's selected human service agency, Nourishing Networks.

**BACKGROUND DISCUSSION:**

The Kirkland Rotary has a Duck Dash each year on the Fourth of July. This fundraising event provides funds to support the Kirkland Rotary.

All organizations that have raffles in Kirkland are required to collect and remit a raffle tax to the City. Gross revenues less cash paid as/for prizes are used to determine the taxable amount. When a raffle is conducted by a charitable or nonprofit organization, no tax is imposed on the first ten thousand dollars (per calendar year) of gross receipts. The raffle tax due is based on the taxable amount times a rate of five percent.

At the June 1, 1999 City Council meeting, the Council requested that staff and the Human Services Advisory Committee review options and make recommendations for a process to distribute raffle tax revenues to human service agencies. Since that time, the City has honored this request by distributing raffle tax collected to local nonprofit or charitable organizations as requested by the event organizer. In the past, the organization has been selected from the list of Community Human Services Agencies recommended for funding to the City Council by the Human Services Advisory Committee (HSAC).

This year, the Kirkland Rotary has requested that the 2012 Kirkland Rotary Duck Dash raffle tax be paid to Nourishing Networks, which is not an agency on the HSAC recommended funding list. The Council can modify past practice and approve the remittance to Nourishing Networks (through one of their partner agencies) by approving this item as part of the consent calendar. The total amount of the raffle tax receipts is \$1,018.

If the Council would like to continue with the past practice of selecting the agency from the HSAC recommended list, this item can be pulled from the consent calendar and the City Council can modify the recommendation to reflect the Rotary's next choice, the Kirkland Boys and Girls Club.