



Legislation Text

File #: Ord 17-57, **Version:** 1

Amending Chapter 402 of the Saint Paul Legislative Code pertaining to local gambling tax.

THE COUNCIL OF THE CITY OF SAINT PAUL DOES ORDAIN:

SECTION 1

Section 402.05 of the Saint Paul Legislative Code is hereby amended to read as follows:

Sec. 402.05 - Local gambling tax.

(a) *Tax imposed.* There is hereby imposed a tax of ~~two and one-half (2½)~~ three (3) percent on the gross receipts less prizes from all lawful gambling taking place within the city and received by any person or organization licensed pursuant to Minnesota Statutes, Chapter 349.

(b) *Use of tax proceeds.* All tax proceeds shall be used for the purpose of regulating lawful gambling within the city.

(c) *When due and payable.* The tax imposed by this chapter shall be due and payable to the inspector on or before the last day of the month next succeeding the month in which the organization collected gross receipts from charitable gambling. Remittance of the full amount of the tax shall be accompanied by completed monthly returns on forms prepared by the inspector, containing all the information required thereon. The inspector may adopt or use all or parts of state forms used under Minnesota Statutes, Chapter 349.

(d) *Tax forms, rules and regulations.* The inspector shall devise and furnish upon request to all those required to pay the tax suitable form returns on which to report and account for all taxes required to be paid under this section. The inspector may, upon notice and hearing, adopt such rules and regulations as may be necessary to effect collection of the tax.

(e) *Reports to state.* In compliance with Minnesota Statutes, Section 349.212, subdivision 5, the inspector shall file by March 15 of each year a report with the Minnesota gambling control board in the form prescribed by said board showing the amount of revenue produced by the tax during the preceding calendar year and the use of the proceeds of the tax.

(f) *Late payment penalty.* If a tax payment is not received by the inspector on or before the due date provided above, a late payment fee of ten (10) percent of the total amount of tax proceeds due and owing on any given due date shall be added to the tax total and paid by the person or organization before the next monthly tax due date. An additional ten (10) percent late payment fee shall be added to the total due for each month during which due tax proceeds are not paid or withheld. Failure to make any required tax proceeds payment shall be sufficient grounds for adverse action by the council pursuant to sections 310.05 and 310.06 of this Legislative

Code, and the council may impose payment of taxes and late fees in full as a condition precedent to further operation of the licensed activity, in addition to any other penalties including suspension or revocation.

SECTION 2

This Ordinance shall take effect and be in force thirty (30) days following its passage, approval and publication.