

**City of Columbus
PUBLICATION NOTICE
Ordinance No. 16-04**

**AN ORDINANCE AMENDING THE CITY OF COLUMBUS
CHAPTER 4 – LICENSING**

The City Council of the City of Columbus ordains the following:

Section 1. Amendment of Chapter 4, Section 4-805. Section 4-805 of the City Code is hereby amended as follows:

SECTION 4-805. LOCAL GAMBLING TAX. There is hereby imposed a tax on all lawful gambling conducted in the City of Columbus by organizations licensed by the Minnesota Gambling Control Board at the rate specified in this section.

- A. An organization's receipts from lawful gambling that is exempt from licensing under Minnesota Statutes, Section 349.214 are not subject to the tax imposed by this section.
- B. On all lawful gambling the tax is ~~two (2)~~ one (1) percent of the gross receipts of a licensed organization from lawful gambling less prizes actually paid out, payable by the organization.
- C. The tax imposed by this section shall be paid on a monthly basis and shall be reported on a duplicate copy of the gambling tax return filed with the Minnesota Department of Revenue each month, without deletions or additions, and must contain the signatures of organization officials as required on the report form.
- D. The tax return and payment of the tax due must be postmarked, or, if hand-delivered, received in the office of the city Administrator, or before the last business day of the month following the month for which the report is made. An incomplete tax return will not be considered timely filed unless corrected and returned by the due date for filing.
- E. There shall be an interest charge of eight (8) percent per annum on the unpaid balance of all overdue taxes owed by an organization under this section.

Section 2. Effective Date. This Ordinance was adopted by the Columbus City Council on this 10th day of February, 2016 and shall become effective after its publication.

By order of the City Council.

Published in the Forest Lake Times on February 25, 2016.