

CHAPTER 349

BINGO, GAMBLING DEVICES, AND VIDEO
GAMES OF CHANCE

349.212 Tax imposed.
 349.214 Exemptions.
 349.51 Distributor and operator licenses.

349.212 TAX IMPOSED.

Subdivision 1. **Rate.** There is hereby imposed a tax on all lawful gambling conducted by organizations licensed by the board at the rate specified in this subdivision. The tax imposed by this section is in lieu of the tax imposed by section 297A.02 and of all local taxes and license fees.

On all lawful gambling the tax is ten percent of the gross receipts of a licensed organization from lawful gambling less prizes actually paid out, payable by the organization.

[For text of subd 2, see M.S.1984]

Subd. 3. [Repealed, 1Sp1985 c 13 s 376 subd 1]

History: 1985 c 3 s 1

349.214 EXEMPTIONS.

[For text of subd 1, see M.S.1984]

Subd. 1a. **Bingo; certain organizations.** Bingo may be conducted within a nursing home or a senior citizen housing project or by a senior citizen organization without compliance with sections 349.11 to 349.213 if the prizes for a single bingo game do not exceed \$10, total prizes awarded at a single bingo occasion do not exceed \$200, no more than two bingo occasions are held by the organization or at the facility each week, only members of the organization or residents of the nursing home or housing project are allowed to play in a bingo game, no compensation is paid for any persons who conduct the bingo, a manager is appointed to supervise the bingo, and the manager registers with the board. The gross receipts from bingo conducted under the limitations of this subdivision are exempt from taxation under chapter 297A.

[For text of subds 2 and 3, see M.S.1984]

History: 1Sp1985 c 3 s 34

349.51 DISTRIBUTOR AND OPERATOR LICENSES.

[For text of subds 1 to 4, see M.S.1984]

Subd. 5. **License issued.** Upon receipt of the application, the bond in proper form, and payment of the license fee required by subdivision 3, the department shall issue a license in form as prescribed by the department to the applicant, unless it determines that the applicant is otherwise unqualified. The license permits the applicant to whom it is issued to engage in business as a distributor or operator at the place of business shown in the application. The department must assign a license number to each person licensed at the time the initial license is issued. The license number must be inscribed upon all licenses issued to that distributor or operator.

History: 1985 c 248 s 53