

MINNESOTA LAWFUL GAMBLING

**LG500 City or County Annual Report, Lawful Gambling Regulatory Tax**

**Lawful Gambling Regulatory Tax Allowance**

Minnesota Statutes, Section 349.213, Subdivision 3, allows a city or county to impose a local gambling tax of up to 3% each year on net receipts (gross receipts less prizes) from each licensed lawful gambling organization within the city's or county's jurisdiction. The tax may only be imposed each year *if the amount is necessary to cover the costs incurred by the city or county to regulate lawful gambling*. Regulating lawful gambling includes site inspections, compliance reviews, corrective action, and trade area monitoring. Regulating lawful gambling does not include monitoring that tax payments are made to the city or county, or providing for past or future calendar year lawful gambling regulation.

All documents pertaining to site inspections, compliance reviews, trade area monitoring, fines, penalties, or other corrective action involving local lawful gambling regulation must be provided to the Minnesota Gambling Control Board within 30 days of the inspection, compliance review, corrective action, etc.

**City or County Information**

City or County Name (may not be township): City of Bloomington This report is for calendar year 20 18  
 Street: 1800 West Old Shakopee Road City: Bloomington, MN Zip: 55431

**Financial Information, Lawful Gambling Regulatory Tax**

1. Tax rate ..... 1. 2.5 %  
 (Rate may be up to 3% of net receipts; may not be a variable rate.)
2. Fund balance as of December 31 of previous calendar year ..... 2. \$ 59,110.97  
 (If none or negative, enter 0.)
3. Interest earned, if any, on fund balance for the previous calendar year ..... 3. \$ 0.00
4. Lawful gambling regulatory tax collected from licensed organizations:

Name of Licensed Organization	Organization License #	Amount of Tax Collected
American Legion	00234	\$2,100.83
AMVETS Post 1	19091	\$530.35
Bloomington Jefferson Hockey Club	01681	\$1,734.64
Bloomington Lions Club	01670	\$1,288.29
Eagles	00757	\$630.21
Jefferson Athletic Foundation	94202	\$297.94
Knights of Columbus	00085	\$867.14
Metro Baseball League	33822	\$407.37
MN Youth Athletic	04819	\$1,318.52
Northstar Search and Rescue	93790	\$347.08
Northwest Area Jaycees	02463	\$950.03
VFW Post 1296	00150	\$1,208.86
<b>Enter taxes collected on Line 4</b>		<b>\$11,681.26</b>

4. \$ 11,681.26
5. Total taxes collected and interest (add Lines 2, 3, and 4) ..... 5. \$ 70,792.23
6. Actual costs incurred (expended) to regulate lawful gambling ..... 6. \$ 1,571.32  
 (Attach documentation showing accounting of costs incurred.)
7. Subtotal (Line 5 minus Line 6) ..... 7. \$ 69,220.91  
 (Cannot carry a negative balance in the 3% fund; balance to be reimbursed to charity.)

**LG500 City or County Annual Report, Lawful Gambling Regulatory Tax**

City or County Name: City of Bloomington

**Refunds**

7. Amount from Page 1, Line 7 ..... 7. \$ 69,220.91

8. A city or county may impose this tax only if necessary to cover costs incurred to regulate lawful gambling.

**Refunds of unincurred tax:**

Name of Licensed Organization	License #	Amount Refunded
see attached documentation		\$69,239.98

Enter total amount refunded on Line 8 \$69,239.98 8. \$ 69,239.98

9. Enter any year-end balance on December 31 (Line 7 minus Line 8) ..... 9. \$ 0.00  
(Cannot carry a negative balance; balance to be reimbursed to charity.)

**How Costs Were Incurred By the City or County**

- Inspections of lawful gambling sites
  Compliance reviews
  Trade area tracking
  Corrective action

**WITHIN 30 DAYS:** City or county documents pertaining to site inspections, fines, penalties, corrective action, and trade area reports involving use of the local lawful gambling regulation tax must be provided to the Minnesota Gambling Control Board within 30 days of the inspection, review, corrective action, etc. Email to [gcb.city.reports@state.mn.us](mailto:gcb.city.reports@state.mn.us) or fax to **651-639-4032 (Attention: City Reports)**, or send via U.S. mail (address below).

**City or County Acknowledgment**

1. I am the official responsible for the financial reporting of the city's or county's lawful gambling regulatory tax under Minn. Stat. § 349.213, subd. 3.  
 2. I am aware of the restrictions under Minnesota law on expenditures from this fund and affirm that the expenditures are related to the regulation of lawful gambling and accounted for according to statute and rule and in a manner consistent with generally accepted accounting principles.  
 3. I have reviewed this report and affirm that the revenues, expenditures, any fund balance, and reimbursements reflect all fund activity during the calendar year, and is a true, correct, and complete report.

Signature of City or County Official: Janet K. Lewis City Clerk Title: \_\_\_\_\_ Date: 3/11/2019

Janet Lewis Print Name: \_\_\_\_\_ 952-563-4989 Phone Number: \_\_\_\_\_ jlewis@BloomingtonMN.gov Email Address: \_\_\_\_\_

**By March 15 each year mail, email, or fax the LG500 to:**

**Minnesota Gambling Control Board**  
**Attention: City Reports**  
**1711 West County Road B, Suite 300 South**  
**Roseville, MN 55113**

**Email: [gcb.city.reports@state.mn.us](mailto:gcb.city.reports@state.mn.us)**  
**Fax: 651-639-4032 (Attention: City Reports)**  
**Questions? Call 651-539-1900**

The information on this form and any attachments will become public information when received by the Board, and will be used to determine your compliance with Minnesota statutes and rules governing lawful gambling activities. This form will be made available in alternative format upon request.

## CHARITABLE GAMBLING TAX

<b>ORGANIZATION</b>	<b>TOTAL REFUND INCLUDING 2018</b>
American Legion	\$10,909.56
AmVets Post 1	\$2,779.40
Bloomington Amateur Hockey Association	\$297.99
Bloomington Lions Club	\$7,894.33
Champlin Park Baseball Association	\$314.46
Climb Theatre	\$337.84
Eagles	\$4,672.72
Jefferson Athletic Foundation	\$257.86
Jefferson Hockey Booster Club	\$3,063.14
Jefferson Quarterback Club	\$15.39
Knights of Columbus	\$5,085.41
Metro Baseball League	\$4,967.61
MN Youth Athletic Services	\$6,985.52
Northstar Search and Rescue	\$1,038.53
Northwest Area Jaycees	\$3,237.79
Northwestern Health Sciences University	\$4,945.19
Riverview Lions	\$182.12
VFW MOC Pup Tent 51	\$4,595.67
VFW Post 1296	\$7,659.45
<b>Total</b>	<b>\$69,239.98</b>



DATE: March 11, 2019

TO: Minnesota Gambling Control Board

FROM: Janet Lewis, City Clerk

SUBJECT: Lawful Gambling Regulatory Tax

The City of Bloomington has been collecting a 0.25% tax from charitable organizations conducting lawful gambling in the city. The tax is to cover the City's costs for regulating gambling activities. In accordance with state law, revenues collected from the tax can only be spent for that purpose. In recent years, the City has developed a surplus of gambling tax revenues due to costs being significantly less than the tax collections.

To address this situation, the City Council has adopted an ordinance repealing the local gambling tax and has authorized the return of excess revenues to licensed organizations based on the amount each organization paid in taxes. We are refunding currently licensed organizations and organizations that are no longer conducting charitable gambling but are still in existence (list attached).

Please contact our office at 952-563-8729 with any questions.

# REFUND OF CHARITABLE GAMBLING TAX REVENUE

## By Year

Year	Revenue Collected	Costs Incurred	Amount to be Refunded	Percent to be Refunded
2007	\$5,550.72	\$2,045.66	\$3,505.06	63.15%
2008	\$5,500.47	\$1,568.56	\$3,931.91	71.48%
2009	\$4,852.34	\$1,590.24	\$3,262.10	67.23%
2010	\$5,206.70	\$1,756.50	\$3,450.20	66.26%
2011	\$5,684.23	\$1,758.34	\$3,925.89	69.07%
2012	\$6,722.56	\$1,725.82	\$4,996.74	74.33%
2013	\$7,142.29	\$1,628.92	\$5,513.37	77.19%
2014	\$7,441.10	\$1,236.90	\$6,204.20	83.38%
2015	\$8,331.58	\$1,236.90	\$7,094.68	85.15%
2016	\$9,303.77	\$1,214.13	\$8,089.64	86.95%
2017	\$11,152.14	\$1,995.90	\$9,156.24	82.10%
<b>Total</b>	<b>\$76,887.90</b>	<b>\$17,757.87</b>	<b>\$59,130.03</b>	

## By Organization

ORGANIZATION	TOTAL REFUND
American Legion	\$9,091.33
AmVets Post 1	\$2,320.39
Bloomington Amateur Hockey Association	\$297.99
Bloomington Lions Club	\$6,779.34
Champlin Park Baseball Association	\$314.46
Climb Theatre	\$337.84
Eagles	\$4,127.28
Jefferson Hockey Booster Club	\$1,561.84
Jefferson Quarterback Club	\$15.39
Knights of Columbus	\$4,334.91
Metro Baseball League	\$4,615.04
MN Youth Athletic Services	\$5,844.36
Northstar Search and Rescue	\$738.14
Northwest Area Jaycees	\$2,415.55
Northwestern Health Sciences University	\$4,945.19
Riverview Lions	\$182.12
VFW MOC Pup Tent 51	\$4,595.67
VFW Post 1296	\$6,613.20
<b>Total</b>	<b>\$59,130.03</b>



Year	Organization	Amount Paid	% to be Refunded	Amount to be Refunded
2007	AMERICAN LEGION	\$443.63	63.15%	\$280.13
2008	AMERICAN LEGION	\$177.40	71.48%	\$126.81
2009	AMERICAN LEGION	\$481.82	67.23%	\$323.91
2010	AMERICAN LEGION	\$639.05	66.26%	\$423.46
2011	AMERICAN LEGION	\$761.50	69.07%	\$525.94
2012	AMERICAN LEGION	\$1,101.36	74.33%	\$818.62
2013	AMERICAN LEGION	\$1,388.00	77.19%	\$1,071.44
2014	AMERICAN LEGION	\$1,589.50	83.38%	\$1,325.28
2015	AMERICAN LEGION	\$1,597.00	85.15%	\$1,359.91
2016	AMERICAN LEGION	\$1,492.00	86.95%	\$1,297.30
2017	AMERICAN LEGION	\$1,873.88	82.10%	\$1,538.51
2018	AMERICAN LEGION	\$2,100.83	86.55%	\$1,818.23
				<b>\$10,909.56</b>
2010	AMVETS POST 1	\$220.35	66.26%	\$146.01
2011	AMVETS POST 1	\$388.16	69.07%	\$268.09
2012	AMVETS POST 1	\$477.88	74.33%	\$355.20
2013	AMVETS POST 1	\$393.08	77.19%	\$303.43
2014	AMVETS POST 1	\$394.56	83.38%	\$328.97
2015	AMVETS POST 1	\$355.32	85.15%	\$302.57
2016	AMVETS POST 1	\$332.22	86.95%	\$288.87
2017	AMVETS POST 1	\$398.58	82.10%	\$327.25
2018	AMVETS POST 2	\$530.35	86.55%	\$459.01
				<b>\$2,779.40</b>
2007	BAHA	\$292.62	63.15%	\$184.78
2008	BAHA	\$158.37	71.48%	\$113.21
				<b>\$297.99</b>
2007	BLOOMINGTON LIONS CLUB	\$828.71	63.15%	\$523.30
2008	BLOOMINGTON LIONS CLUB	\$815.67	71.48%	\$583.07
2009	BLOOMINGTON LIONS CLUB	\$690.04	67.23%	\$463.90
2010	BLOOMINGTON LIONS CLUB	\$600.23	66.26%	\$397.74
2011	BLOOMINGTON LIONS CLUB	\$564.59	69.07%	\$389.94
2012	BLOOMINGTON LIONS CLUB	\$583.29	74.33%	\$433.55
2013	BLOOMINGTON LIONS CLUB	\$740.50	77.19%	\$571.62
2014	BLOOMINGTON LIONS CLUB	\$835.26	83.38%	\$696.42
2015	BLOOMINGTON LIONS CLUB	\$1,008.14	85.15%	\$858.47
2016	BLOOMINGTON LIONS CLUB	\$1,101.13	86.95%	\$957.43
2017	BLOOMINGTON LIONS CLUB	\$1,100.94	82.10%	\$903.90
2018	BLOOMINGTON LIONS CLUB	\$1,288.29	86.55%	\$1,114.99
				<b>\$7,894.33</b>

Year	Organization	Amount Paid	% to be Refunded	Amount to be Refunded
2016	CHAMPLIN PARK BASEBALL ASSOCIATION	\$361.66	86.95%	\$314.46
				<b>\$314.46</b>
2007	CLIMB THEATRE	\$80.59	63.15%	\$50.89
2008	CLIMB THEATRE	\$135.71	71.48%	\$97.01
2009	CLIMB THEATRE	\$75.75	67.23%	\$50.92
2010	CLIMB THEATRE	\$94.52	66.26%	\$62.63
2011	CLIMB THEATRE	\$110.59	69.07%	\$76.38
				<b>\$337.84</b>
2007	EAGLES AERIE 3208	\$493.09	63.15%	\$311.37
2008	EAGLES AERIE 3208	\$509.86	71.48%	\$364.46
2009	EAGLES AERIE 3208	\$526.86	67.23%	\$354.19
2010	EAGLES AERIE 3208	\$535.15	66.26%	\$354.62
2011	EAGLES AERIE 3208	\$440.78	69.07%	\$304.43
2012	EAGLES AERIE 3208	\$469.63	74.33%	\$349.07
2013	EAGLES AERIE 3208	\$430.78	77.19%	\$332.53
2014	EAGLES AERIE 3208	\$446.59	83.38%	\$372.36
2015	EAGLES AERIE 3208	\$446.12	85.15%	\$379.89
2016	EAGLES AERIE 3208	\$543.21	86.95%	\$472.32
2017	EAGLES AERIE 3208	\$648.02	82.10%	\$532.04
2018	EAGLES AERIE 3209	\$630.21	86.55%	\$545.44
				<b>\$4,672.72</b>
2018	JEFFERSON ATHLETIC FOUNDATION	\$297.94	86.55%	\$257.86
				<b>\$257.86</b>
2016	JEFFERSON HOCKEY BOOSTER CLUB	\$484.02	86.95%	\$420.86
2017	JEFFERSON HOCKEY BOOSTER CLUB	\$1,389.70	82.10%	\$1,140.99
2018	JEFFERSON HOCKEY BOOSTER CLUB	\$1,734.64	86.55%	\$1,501.30
				<b>\$3,063.14</b>
2007	JEFFERSON QUARTERBACK CLUB	\$24.37	63.15%	\$15.39
				<b>\$15.39</b>

Year	Organization	Amount Paid	% to be Refunded	Amount to be Refunded
2007	KNIGHTS OF COLUMBUS	\$709.68	63.15%	\$448.13
2008	KNIGHTS OF COLUMBUS	\$586.19	71.48%	\$419.03
2009	KNIGHTS OF COLUMBUS	\$535.46	67.23%	\$359.98
2010	KNIGHTS OF COLUMBUS	\$490.68	66.26%	\$325.15
2011	KNIGHTS OF COLUMBUS	\$509.87	69.07%	\$352.15
2012	KNIGHTS OF COLUMBUS	\$445.10	74.33%	\$330.83
2013	KNIGHTS OF COLUMBUS	\$484.80	77.19%	\$374.23
2014	KNIGHTS OF COLUMBUS	\$456.84	83.38%	\$380.90
2015	KNIGHTS OF COLUMBUS	\$560.96	85.15%	\$477.68
2016	KNIGHTS OF COLUMBUS	\$517.40	86.95%	\$449.88
2017	KNIGHTS OF COLUMBUS	\$507.84	82.10%	\$416.95
2018	KNIGHTS OF COLUMBUS	\$867.14	86.55%	\$750.50
				<b>\$5,085.41</b>
2007	METRO BASEBALL LEAGUE	\$649.76	63.15%	\$410.30
2008	METRO BASEBALL LEAGUE	\$628.77	71.48%	\$449.46
2009	METRO BASEBALL LEAGUE	\$522.76	67.23%	\$351.44
2010	METRO BASEBALL LEAGUE	\$467.72	66.26%	\$309.93
2011	METRO BASEBALL LEAGUE	\$438.51	69.07%	\$302.86
2012	METRO BASEBALL LEAGUE	\$503.84	74.33%	\$374.49
2013	METRO BASEBALL LEAGUE	\$458.89	77.19%	\$354.23
2014	METRO BASEBALL LEAGUE	\$498.94	83.38%	\$416.00
2015	METRO BASEBALL LEAGUE	\$629.81	85.15%	\$536.31
2016	METRO BASEBALL LEAGUE	\$677.69	86.95%	\$589.25
2017	METRO BASEBALL LEAGUE	\$634.27	82.10%	\$520.75
2018	METRO BASEBALL LEAGUE	\$407.37	86.55%	\$352.57
				<b>\$4,967.61</b>
2011	MN YOUTH ATHLETIC SERVICES	\$541.86	69.07%	\$374.24
2012	MN YOUTH ATHLETIC SERVICES	\$763.95	74.33%	\$567.83
2013	MN YOUTH ATHLETIC SERVICES	\$879.22	77.19%	\$678.70
2014	MN YOUTH ATHLETIC SERVICES	\$1,088.85	83.38%	\$907.86
2015	MN YOUTH ATHLETIC SERVICES	\$1,297.28	85.15%	\$1,104.69
2016	MN YOUTH ATHLETIC SERVICES	\$1,259.66	86.95%	\$1,095.28
2017	MN YOUTH ATHLETIC SERVICES	\$1,358.99	82.10%	\$1,115.77
2018	MN YOUTH ATHLETIC SERVICES	\$1,318.52	86.55%	\$1,141.16
				<b>\$6,985.52</b>
2017	NORTHSTAR SEARCH AND RESCUE	\$899.04	82.10%	\$738.14
2017	NORTHSTAR SEARCH AND RESCUE	\$347.08	86.55%	\$300.39
				<b>\$1,038.53</b>



Year	Organization	Amount Paid	% to be Refunded	Amount to be Refunded
2012	NORTHWEST AREA JAYCEES	\$49.65	74.33%	\$36.90
2013	NORTHWEST AREA JAYCEES	\$337.61	77.19%	\$260.61
2014	NORTHWEST AREA JAYCEES	\$365.75	83.38%	\$304.95
2015	NORTHWEST AREA JAYCEES	\$587.97	85.15%	\$500.68
2016	NORTHWEST AREA JAYCEES	\$646.57	86.95%	\$562.19
2017	NORTHWEST AREA JAYCEES	\$913.74	82.10%	\$750.21
2018	NORTHWEST AREA JAYCEES	\$950.03	86.55%	\$822.24
				<b>\$3,237.79</b>
2007	NW HEALTH SCIENCES UNIVERISTY	\$1,254.45	63.15%	\$792.14
2008	NW HEALTH SCIENCES UNIVERISTY	\$1,647.83	71.48%	\$1,177.92
2009	NW HEALTH SCIENCES UNIVERISTY	\$1,441.93	67.23%	\$969.37
2010	NW HEALTH SCIENCES UNIVERISTY	\$1,609.53	66.26%	\$1,066.55
2011	NW HEALTH SCIENCES UNIVERISTY	\$1,359.87	69.07%	\$939.21
				<b>\$4,945.19</b>
2012	RIVERVIEW LIONS	\$112.70	74.33%	\$83.77
2013	RIVERVIEW LIONS	\$75.84	77.19%	\$58.54
2014	RIVERVIEW LIONS	\$47.74	83.38%	\$39.80
				<b>\$182.12</b>
2007	VFW MOC PUP TENT 51	129.74	63.15%	\$81.93
2008	VFW MOC PUP TENT 51	74.60	71.48%	\$53.33
2009	VFW MOC PUP TENT 51	57.51	67.23%	\$38.66
2010	VFW MOC PUP TENT 51	68.13	66.26%	\$45.15
2011	VFW MOC PUP TENT 51	167.71	69.07%	\$115.83
2012	VFW MOC PUP TENT 51	1,526.89	74.33%	\$1,134.91
2013	VFW MOC PUP TENT 51	1,195.88	77.19%	\$923.14
2014	VFW MOC PUP TENT 51	837.07	83.38%	\$697.93
2015	VFW MOC PUP TENT 51	820.74	85.15%	\$698.89
2016	VFW MOC PUP TENT 51	741.60	86.95%	\$644.82
2017	VFW MOC PUP TENT 51	196.20	82.10%	\$161.09
				<b>\$4,595.67</b>

Year	Organization	Amount Paid	% to be Refunded	Amount to be Refunded
2007	VFW POST 1296	\$644.08	63.15%	\$406.71
2008	VFW POST 1296	\$766.07	71.48%	\$547.61
2009	VFW POST 1296	\$520.21	67.23%	\$349.72
2010	VFW POST 1296	\$481.34	66.26%	\$318.96
2011	VFW POST 1296	\$400.79	69.07%	\$276.81
2012	VFW POST 1296	\$688.27	74.33%	\$511.58
2013	VFW POST 1296	\$757.69	77.19%	\$584.89
2014	VFW POST 1296	\$880.00	83.38%	\$733.72
2015	VFW POST 1296	\$1,028.24	85.15%	\$875.59
2016	VFW POST 1296	\$1,146.61	86.95%	\$996.98
2017	VFW POST 1296	\$1,230.94	82.10%	\$1,010.64
2018	VFW POST 1297	\$1,208.86	86.55%	\$1,046.25
				<b>\$7,659.45</b>

<b>TOTAL</b>			<b>\$69,239.98</b>
--------------	--	--	--------------------