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 Columbus

This report is for calendar year 20 18

Street: 16319 Kettle River Blvd. NE City: Columbus, MN Zip: 55025

Financial Information, Lawful Gambling Regulatory Tax

1. **Tax rate** (Rate may be up to 3% of net receipts; may not be a variable rate.) ..... 1. 1.0 %

2. **Fund balance as of December 31 of previous calendar year** (If none or negative, enter 0.) ..... 2. $ 4,922.22

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
Lakes Area Youth Service Bureau	34511	$3,145.99
Enter taxes collected on Line 4		$3,145.99

4. $ 3,145.99

5. **Total taxes collected and interest (add Lines 2, 3, and 4)** ..... 5. $ 8,068.21

6. **Actual costs incurred (expended) to regulate lawful gambling** (Attach documentation showing accounting of costs incurred.) ..... 6. $ 0.00

7. **Subtotal (Line 5 minus Line 6)** (Cannot carry a negative balance in the 3% fund; balance to be reimbursed to charity.) ..... 7. $ 8,068.21

Continued on Page 2

LG500 City or County Annual Report, Lawful Gambling Regulatory Tax

City or County Name: City of Columbus

Refunds

7. Amount from Page 1, Line 7 ..... 7. $8,068.21

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
Lakes Area Youth Service Bureau	34511	$4,922.22
Lakes Area Youth Service Bureau	34511	$3,145.99
Enter total amount refunded on Line 8		$8,068.21

8. $8,068.21

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** 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.

Elizabeth Mursko — Signature of City or County Official

City Administrator — Title

03.14.19 — Date

Elizabeth Mursko — Print Name

651-419-9011 — Phone Number

cityadministrator@ci.columbus.mn.us — 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
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.