

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

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 Name (may not be township): City of Waterville This report is for calendar year 2018  
 Street: 200 Third Street South City: Waterville, MN Zip: MN

- 1. Tax rate ..... 1. 3.0 %  
(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. \$0.00  
(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 |
|---------------------------------|------------------------|-------------------------|
| Waterville Lions club           | 2108                   | \$14,178.50             |
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| Enter taxes collected on Line 4 |                        | \$14,178.50             |



4. \$14,178.50

- 5. Total taxes collected and interest (add Lines 2, 3, and 4) ..... 5. \$14,178.50
- 6. Actual costs incurred (expended) to regulate lawful gambling ..... 6. \$2,467.87  
(Attach documentation showing accounting of costs incurred.)
- 7. Subtotal (Line 5 minus Line 6) ..... 7. \$11,710.63  
(Cannot carry a negative balance in the 3% fund; balance to be reimbursed to charity.)

