



Legislation Details (With Text)

File #: 11-0791 **Version:** 0 **Name:** Simulated Slot Machines - License Fee and Registration Tax
Type: Ordinance **Status:** Enacted
File created: 10/24/2011 **In control:** City Council
On agenda: **Final action:** 12/5/2011
Enactment date: **Enactment #:** 11-579
Title: Simulated Slot Machines - License Fee and Registration Tax

FOR the purpose of modifying certain provisions governing quarterly payments of the license fees and registration tax for simulated slot machines; providing for the retroactive application of these modifications; conforming, correcting, and clarifying related provisions; providing for a special effective date; and generally relating to the licensing, registration, and regulation of amusement devices.

Sponsors: Robert Curran, Mary Pat Clarke, James B. Kraft, Bill Henry, Belinda Conaway, William "Pete" Welch

Indexes: License Fees, Registration, Simulated Slot Machines, Slot Machines, Tax

Code sections:

Attachments: 1. 11-0791 - 1st Reader.pdf, 2. Planning - 11-0791.pdf, 3. BMZA - 11-0791.pdf, 4. Law - 11-0791.pdf, 5. Finance - 11-0791.pdf, 6. 11-0791 - 3rd Reader.pdf

| Date | Ver. | Action By | Action | Result |
|------------|------|--|--------------------------------------|--------|
| 12/5/2011 | 0 | Taxation, Finance and Economic Development Committee | Recommended Favorably with Amendment | |
| 12/5/2011 | 0 | City Council | Advanced to 3rd Reader on same day | |
| 12/5/2011 | 0 | City Council | Approved and Sent to the Mayor | |
| 12/5/2011 | 0 | Mayor | Signed by Mayor | |
| 11/14/2011 | 0 | Taxation, Finance and Economic Development Committee | Scheduled for a Public Hearing | |
| 10/27/2011 | 0 | The City Council | Referred for a Report | |
| 10/27/2011 | 0 | The City Council | Referred for a Report | |
| 10/27/2011 | 0 | The City Council | Referred for a Report | |
| 10/27/2011 | 0 | The City Council | Referred for a Report | |
| 10/24/2011 | 0 | City Council | Assigned | |
| 10/24/2011 | 0 | City Council | Introduced | |

EXPLANATION: CAPITALS indicate matter added to existing law.

[Brackets] indicate matter deleted from existing law.

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INTRODUCTORY*

CITY OF BALTIMORE
COUNCIL BILL

Introduced by: Councilmember Curran

A BILL ENTITLED

AN ORDINANCE concerning
Simulated Slot Machines - License Fee and Registration Tax

FOR the purpose of modifying certain provisions governing quarterly payments of the license fees and registration tax for simulated slot machines; providing for the retroactive application of these modifications; conforming, correcting, and clarifying related provisions; providing for a special effective date; and generally relating to the licensing, registration, and regulation of amusement devices.

BY repealing and reordaining, without amendments

Article 15 - Licensing and Regulation
Section(s) 2-11(f), 2-12(a) and (b), 2-13(a)
Baltimore City Code
(Edition 2000)

BY repealing and reordaining, with amendments

Article 15 - Licensing and Regulation
Section(s) 2-15
Baltimore City Code
(Edition 2000)

SECTION 1. BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF BALTIMORE, That the Laws of Baltimore City read as follows:

Baltimore City Code

Article 15. Licensing and Regulation

Subtitle 2. Amusements

Part 3. Amusement Devices

§ 211. Definitions.

(f) Simulated slot machine.

“Simulated slot machine” means any amusement device equipped with a knock-off device that enables an owner or custodian of the device to remove free plays or other game credits accumulated by a winning player.

§ 2-12. Licenses required.

(a) Device license.

(1) No person may permit any amusement device on his, her, or its premises to be used by the public unless the person first obtains from the Director a license for that device.

(2) For a simulated slot machine, if the device has been registered by the owner under § 2-13 of this subtitle, the device is exempt from the license fee provided for in § 215(a) of this subtitle.

(b) Master's license.

No person may own, control, or possess more than 5 simulated slot machines unless that person first obtains from the Director a master's license.

§ 2-13. Registration required.

(a) In general.

The owner of any amusement device that is located in the City must register that device with the Director.

§ 215. Fees and taxes.

(a) License fees.

(1) The annual LICENSE fee for an amusement device [license] is \$180 per device.

(2) The annual fee for a SIMULATED SLOT MACHINE master's license is \$5,000.

(3) The fee for a transfer of a licensed device is \$10.

(b) Registration tax.

(1) [The annual] FOR SIMULATED SLOT MACHINES, THE ANNUAL REGISTRATION tax [for an amusement device registration] is AS FOLLOWS:

[(1) for simulated slot machines:]

(i) for each of the first 5 devices - \$2,250 per device[.];

(ii) for each additional device up to the 20th - \$1,750 per device[.]; AND

(iii) for each device in addition to 20 - \$1,250 per device.

(2) [for] FOR all other types of amusement devices, THE ANNUAL REGISTRATION TAX IS AS FOLLOWS:

(i) \$200; plus

(ii) \$50 per device.

(c) For less than full year.

The annual fee or tax for less than a full initial year is prorated quarterly.

(d) Payments not refundable.

No refunds, in whole or in part, may be made of any of the fees or taxes [required by] PAID UNDER this Part 3.

- (e) Quarterly payments for simulated slot machines.
- (1) Fees and taxes required to be paid under this Part 3 for simulated slot machines may be made in equal quarterly installments if:
 - (i) an additional service charge is paid with each quarterly payment;
 - (ii) all payments required by this part for the previous year have been made; and
 - (iii) by [January 31, 2011, and by] January 1 of each [subsequent] year in which quarterly payments are to be made, the person responsible for the payments:
 - (A) makes a written election, in the form required by the Director, to make quarterly payments; and
 - (B) submits to the Director the full amount of that year's 1st quarterly installment plus the applicable service charge.
- (2) (I) QUARTERLY INSTALLMENTS OF THE LICENSE FEE AND REGISTRATION TAX FOR A SIMULATED SLOT MACHINE NEED NOT BE PAID FOR:
 - (A) AS TO THE LICENSE FEE, ANY QUARTER THAT FOLLOWS SURRENDER TO THE DIRECTOR OF THE DEVICE'S LICENSE, TOGETHER WITH EVIDENCE SATISFACTORY TO THE DIRECTOR THAT THE DEVICE HAS BEEN TAKEN OUT OF SERVICE FOR THE REST OF THE LICENSE YEAR; AND
 - (B) AS TO THE REGISTRATION TAX, ANY QUARTER THAT FOLLOWS SURRENDER TO THE DIRECTOR OF THE DEVICE'S REGISTRATION, TOGETHER WITH EVIDENCE SATISFACTORY TO THE DIRECTOR THAT THE DEVICE HAS BEEN REMOVED FROM THE CITY FOR THE REST OF THE LICENSE YEAR.
- (II) IF A MASTER LICENSEE SURRENDERS 1 OR MORE DEVICES UNDER THIS PARAGRAPH AND IS LEFT WITH 5 OR FEWER DEVICES BEING OWNED, CONTROLLED, OR POSSESSED BY THE LICENSEE, THE LICENSEE MAY SURRENDER THE MASTER LICENSE TO THE DIRECTOR AND NEED NOT PAY ANY QUARTERLY INSTALLMENT FOR ANY QUARTER THAT FOLLOWS THE SURRENDER.
- (3) [(2)] The rules and regulations adopted under § 2-17 of this subtitle must establish:
 - (i) the amount of the service charge to be paid with each quarterly installment; [and]
 - (ii) a schedule indicating when quarterly payments are due each year.

SECTION 2. AND BE IT FURTHER ORDAINED, That the catchlines contained in this Ordinance are not law and may not be considered to have been enacted as a part of this or any prior Ordinance.

SECTION 3. AND BE IT FURTHER ORDAINED, That any person who was paying quarterly installments for or in relation to a device and who, on or after January 1, 2011, terminated the operation of that device and surrendered or sought to surrender the applicable license or registration to the Finance Director is entitled to receive, on application submitted no later than 90 days after the effective date of this Ordinance, a refund for any installments paid after the surrender or attempted surrender.

SECTION 4. AND BE IT FURTHER ORDAINED, That this Ordinance takes effect on the date it is enacted.

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