

AN ORDINANCE LEVYING
A LICENSE TAX UPON
BINGO GAME OPERATORS

BE IT ORDAINED BY THE FISCAL COURT OF THE COUNTY OF SIMPSON, KENTUCKY, by virtue of authority vested in said Fiscal Court by Section 181 of the Constitution of the Commonwealth of Kentucky and KRS 67.083, after the passage, approval and publication of this ordinance as follows:

SECTION (1) That there is hereby levied a license tax on every person, firm, corporation, or entity (hereinafter referred to as the "operator") engaged in the trade, occupation or profession of the operation of bingo charitable gaming within Simpson County, Kentucky (hereinafter referred to as the "County"). Said tax shall be computed at the rate of \$2.00 per day for each person participating or engaging in said bingo charitable gaming operation as players.

SECTION (2) That the operator shall account to and pay the County said license tax on a monthly basis. Each operator shall furnish the County Clerk within fifteen (15) days after the end of each month a verified return or report of the number of persons per day participating or engaging in said bingo charitable gaming operation as players during the preceding month, and at the same time shall pay to the County Clerk the correct amount of tax due for the preceding month. Any operator, who fails to pay the tax due in the time specified in this section shall pay a penalty equal to 20% of the amount of tax due and delinquent, together with interest at 12% per annum on both the delinquent tax and the penalty.

SECTION (3) That the tax collected hereunder shall be credited to the general fund of the County to be used for County general revenue purposes.

SECTION (4) That the County Clerk shall be allowed a commission of 5% upon the tax collected and accounted for hereunder.

SECTION (5) That in the event any part of this ordinance is declared unenforceable or unconstitutional, that said unenforceability or unconstitutionality shall not affect the validity of the remainder of this ordinance.

_____ January 29, 1991 _____ FIRST READING
_____ February 5, 1991 _____ SECOND READING

At a meeting of the Fiscal Court of the County of Simpson, Kentucky held _____ February 5, 1991 _____, 1991, on motion made by Honorable Bill Scott _____, and seconded by Honorable Kenneth Y. Harper _____, the foregoing ordinance was adopted, after full discussion, by the following vote:

_____ AYE _____ BILL SCOTT
_____ AYE _____ GLEN EVANS
_____ AYE _____ BOBBY WILLIAMS
_____ AYE _____ JAMES BAILEY

APPROVED:

BY: Kenneth Y. Harper
KENNETH Y. HARPER, COUNTY JUDGE
EXECUTIVE, COUNTY OF SIMPSON, KENTUCKY

ATTEST:

Jada Rhea
JADE RHEA, COURT CLERK
COUNTY OF SIMPSON, KENTUCKY

I, Jada Rhea, Clerk of the Simpson County Fiscal Court, do hereby certify that the foregoing instrument was this day lodged to be and is with this and the foregoing certificate duly recorded in my office. Given under my hand this 7th day of February, 1991.

Jada Rhea
FISCAL COURT CLERK