HB 774 INTRODUCED BY ADDY, ET AL. FOOD SERVICE TAX ON MEALS AT PREMISES OFFERING CARD GAMES 24 HOURS A DAY

- 2/16 INTRODUCED
- 2/16 REFERRED TO TAXATION
- 3/04 HEARING
- 3/13 HEARING

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3/16 TABLED IN COMMITTEE

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LC 1735/01

1 INTRODUCED BY ______ Have bill NO. ______ 2 3 A BILL FOR AN ACT ENTITLED: "AN ACT AUTHORIZING LOCAL 4 GOVERNMENTS TO IMPOSE A FOOD SERVICE TAX ON MEALS SERVED AT 5 ESTABLISHMENTS OFFERING AUTHORIZED CARD GAMES ON 6 24-HOUR-A-DAY BASIS; AMENDING SECTION 23-5-322, MCA; AND 7 PROVIDING AN EFFECTIVE DATE." 8 9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA: 10 Section 1. Section 23-5-322, MCA, is amended to read: 11 "23-5-322. Regulation by governing body -- food 12 service tax. (1) The governing body authorized to issue 13 gambling licenses pursuant to this part may establish by 14 ordinance or resolution regulations governing the 15 qualifications for and the issuing, suspension, and 16 revocation of such gambling licenses. These regulations, in 17 addition to any other requirements, shall provide that no 18 license may be issued to: 19 (a) a person who has been convicted of being the 20 keeper or is keeping a house of prostitution; 21 (b) a person who has been convicted of pandering or 22 23 other crime or misdemeanor opposed to decency and morality, 24 under the laws of the federal government or any state of the

25 United States;



1 (c) a person whose license issued under this act has been revoked for cause; 2 3 (d) a person who at the time of application for 4 renewal of any license issued hereunder would not be eligible for such license upon a first application; 5 (e) a person who is not a citizen of the United States 6 7 and who has not been a resident of the state of Montana for at least 1 year immediately preceding the filing of the 8 9 application for license; 10 (f) a person who is not the owner and operator of the business. 11 12 (2) Additional regulations may also be adopted for the purpose of the protection of the public health, welfare, and 13 14 safety of the citizens of the state of Montana and to assure 15 compliance with the intent of this part. 16 (3) The governing body authorized to issue gambling licenses pursuant to this part may by ordinance or 17 18 resolution impose a tax of 50 cents a meal on meals served at premises offering authorized card games on a 19 24-hour-a-day basis. The ordinance or resolution must 20

- 21 prescribe recordkeeping requirements, provide a procedure
- 22 for inspection of records, and provide a method for

23 collection of the tax."

- 24 <u>NEW SECTION.</u> Section 2. Effective date. This act is
- 25 effective July 1, 1987.

-End--2-HB-774