

ORDINANCE NO. 2024-03

AN ORDINANCE OF THE VILLAGE OF MALCOLM, LANCASTER COUNTY, NEBRASKA, TO ADD SECTION 10-503 TO IMPOSE AN OCCUPATION TAX ON MECHANICAL AMUSEMENT DEVICES AND GAMES OF SKILL WITH BETTING CAPABILITIES; TO UPDATE THE MASTER FEE SCHEDULE; TO REPEAL CONFLICTING ORDINANCES; TO PROVIDE FOR PUBLICATION; AND TO PROVIDE AN EFFECTIVE DATE

**BE IT ORDAINED BY THE CHAIRMAN AND BOARD OF TRUSTEES OF THE VILLAGE OF MALCOLM, NEBRASKA:**

**Section 1.** A new Section 10-503 is hereby added to the Village Code as follows:

**10-503 Occupation Tax; Mechanical Amusement Devices and Games of Skill with Betting Capabilities**

- A. **Definitions.** For purposes of this Section, the definitions found in the Mechanical Amusement Device Tax Act, Neb. Rev. Stat. 77-3001 through 77-3011, as may be amended from time to time, are hereby incorporated. The phrase "with betting capabilities" as used herein refers to those machines considered "cash devices" under the Mechanical Amusement Device Tax Act.
- B. **Tax.** An annual occupation tax is imposed on any person engaged in the occupation of conducting mechanical amusement devices and/or games of skill with betting capabilities within the Village of Malcolm. The amount of tax shall be set forth in the Master Fee Schedule.
- C. **Issuance of Permit.** The Village Clerk shall issue a permit for each mechanical amusement device and/or game of skill upon receipt of a completed application, including a copy of the operator's current license from the Department of Revenue, and payment of the occupation tax. The permit be displayed near each machine in a location that is readily viewable to any person operating said device. No mechanical amusement device or game of skill shall be operated without a permit as set forth herein.
- D. **License.** It shall be unlawful for any person to engage in the occupation of conducting games of skill with betting capabilities without first obtain a license from the Department of Revenue pursuant to the Mechanical Amusement Device Tax Act, Neb. Rev. Stat. 77-3001 through 77-3011, as may be amended from time to time.
- E. **Compliance.** The Village Clerk or their designee is authorized to enter at any time upon the premises of any person engaged in the occupation of conducting the use of games of skill with betting capabilities to determine compliance with this Section, and such persons shall make available the licensee's books and records related to any games of skill with betting capabilities.
- F. **Enforcement.** Any person violating any provision of this Section shall be subject to an immediate order from the Village Board to cease operations and/or shall be subject to the general penalty set forth in Section 10.99.

**Section 2.** The Master Fee Schedule shall be amended to include the following occupation tax amounts:

Music, Vending, Amusement – \$50 initial per machine \$100 annual per premises  
Mechanical Amusement Devices (no potential winnings)

Gaming Machines – \$50 initial per machine \$100 annual per machine  
Games of Skill with Betting Capabilities (potential winnings)

**Section 3.** Any conflicting provisions in the Malcolm Village Code or other ordinances are hereby repealed.

**Section 4.** This ordinance shall be published in book or pamphlet form and posted in three (3) public locations in the Village of Malcolm. This Ordinance shall take effect and be in full force from and after its passage, approval, and publication as provided by law.

SUSPEND  
READINGS  
(3/4 VOTE)

6/5/2024

FIRST READING

6/5/2024


SECOND READING

waved

THIRD READING

waved

PASSED AND APPROVED THIS 5<sup>th</sup> DAY OF JUNE 2024

  
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Jerad Little, Chairperson, Board of Trustees

ATTESTED AND PUBLISHED IN BOOK OR PAMPHLET FORM AND BY POSTING IN THE VILLAGE HALL, POST OFFICE, AND FIRE STATION PER § 1-405 AND § 1-410 OF THE MALCOLM MUNICIPAL CODE WITHIN FIFTEEN (15) DAYS OF PASSAGE ON THE 5 DAY OF JUNE 2024.

  
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Nadine Link, Village Clerk

