

STATE OF COLORADO
COUNTY OF GILPIN
CITY OF BLACK HAWK

COUNCIL BILL NUMBER: 52

ORDINANCE NUMBER: 2021-52

TITLE: AN ORDINANCE AMENDING ARTICLE IX OF CHAPTER 4 OF THE BLACK HAWK MUNICIPAL CODE BY THE ADDITION THERETO OF NEW SECTION 4-209 TO IMPLEMENT A NEW CATEGORY OF OCCUPATIONAL TAX FOR LIVE STADIUM GAMES CONDUCTED ON ELECTRONIC BETTING TERMINALS AND BY THE ADDITION THERETO OF A NEW SECTION 4-210 TO IMPLEMENT A NEW CATEGORY OF OCCUPATIONAL TAX FOR SPORTS EVENT BETTING ON SELF-SERVICE BETTING DEVICES, BOTH AS APPROVED BY THE CITY OF BLACK HAWK VOTERS

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BLACK HAWK, GILPIN COUNTY:

Section 1. The City of Black Hawk Municipal Code is amended by the addition thereto of a new Section 4-209 to read as follows:

Sec. 4-209. Occupational Tax on Stadium Games

In addition to the gaming device tax authorized by the other provisions of Article IX of Chapter 4, the City Council hereby imposes, effective January 1, 2022, the creation of new categories of occupational tax to be levied by the City as follows:

(a) The live stadium electronic betting terminal tax imposed on live stadium games electronic betting terminals shall be calculated at a rate of four (4) times the occupational tax otherwise levied upon gaming devices.

(b) The occupational tax shall further be levied separately upon each gaming position at electronic betting terminals that are not live games as set forth in subsection (a) of this Section 4-209 associated with stadium games or other multi-position games such as, without limitation, poker, black jack, craps, roulette, keno, and any other games that may be approved in the future that fall within the definition of multi-position games.

(c) For purposes of this Section 4-209, the following definitions shall apply:

Electronic betting terminal means an electronic betting terminal or interface that allows a patron to exchange currency, coins, tickets, purchase tickets, or mobile ATM receipts for electronic chips, and make wagers utilizing those electronic

chips. The term includes electronic versions of a slot machine, poker table, blackjack table, craps table, roulette table, and any other games that may be approved in the future that fall within the definition of multi-position games as set forth herein.

Live Stadium Game shall be defined as a collection of one or more electronic betting terminals that are interconnected where players can interact with each other to play live games such as, without limitation, poker, blackjack, craps, roulette, keno, and any other games that may be approved in the future that fall within the definition of Live Stadium Games.

Section 2. The City of Black Hawk Municipal Code is amended by the addition thereto of a new Section 4-210 to read as follows:

Sec. 4-210. Occupational Tax on Sports Event Betting Gaming Devices

In addition to the gaming device tax authorized by the other provisions of Article IX of Chapter 4, the City Council hereby imposes, effective January 1, 2022, the creation of a new category of occupational tax to be levied by the City as follows:

(a) The sports event betting on self-service betting device tax imposed on self-service betting devices shall be calculated at a rate of four (4) times the occupational tax otherwise levied upon gaming devices.

(b) For purposes of this Section 4-210, the following definitions shall apply:

Self-Service Betting Device means an automated device used by patrons to make wagers on sporting events; the kiosk may also be used to obtain betting information, process sports betting vouchers and betting tickets, and any other automated functions approved by the Commission that are affixed, either temporarily or permanently, in approved sports betting wagering areas. Self-service betting devices shall not include personal devices owned by patrons.

Sports Event means any individual or team sport, athletic contest, or athletic event not prohibited by the Director, including all professional electronic sports and competitive video game events that are not sponsored by high schools, and do not include high school teams, and do not include a majority of participants that are under the age of 18 years.

Sports Bet means the business of accepting approved bets by a licensee on any sports event by any approved system or method of betting.

(c) The City Council, in its discretion, may implement all, or a portion thereof, of the percentage tax implemented by subsection (b) of this Section.


Section 3. Safety Clause. The City Council hereby finds, determines, and declares that this Ordinance is promulgated under the general police power of the City of Black Hawk, that it is

promulgated for the health, safety, and welfare of the public, and that this Ordinance is necessary for the preservation of health and safety and for the protection of public convenience and welfare. The City Council further determines that the Ordinance bears a rational relation to the proper legislative object sought to be attained.

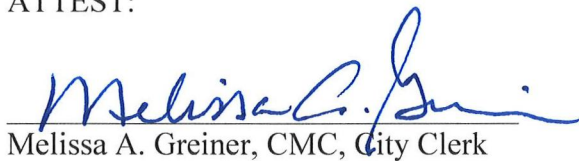
Section 4. Severability. If any clause, sentence, paragraph, or part of this Ordinance or the application thereof to any person or circumstances shall for any reason be adjudged by a court of competent jurisdiction invalid, such judgment shall not affect application to other persons or circumstances.

Section 5. Effective Date. The City Clerk is directed to post the Ordinance as required by the Charter. This Ordinance shall become effective upon posting by the City Clerk.

READ, PASSED AND ORDERED POSTED this 8th day of December, 2021.


David D. Spellman, Mayor

ATTEST:


Melissa A. Greiner, CMC, City Clerk

