

(f) A paper gaming licensee may not have on its premises a paper gaming device that does not display a gaming sticker issued by the county.

(g) The County Commissioners shall ensure that each licensee who conducts [a] paper gaming [license] UNDER A PAPER GAMING LICENSE sells to the public the same serial-numbered paper gaming devices that are listed on the bill of sale from the wholesale vendor licensee.

(h) The County Commissioners may impose the following paper gaming taxes:

(1) on licensees that are qualified organizations, 10% of gross profits minus the costs of paper gaming products; and

(2) on licensees that are for profit businesses, 40% of gross profits minus the costs of paper gaming products.

(i) (1) In this subsection, "Fund" means the Special Gaming Fund.

(2) The County Commissioners shall establish a Special Gaming Fund.

(3) The Fund is a special continuing, nonlapsing fund.

(4) The Fund shall be used only to benefit fire and rescue services.

(5) (i) The Fund consists of:

1. revenue derived from the taxation of gross profits from tip jar sales; and

2. subject to subparagraph (ii) of this paragraph, money received from other sources.

(ii) Money from the General Fund of the State or the county, including any federal money, may not be transferred by budget amendment or otherwise to the Fund.

(6) The Fund shall be invested and reinvested in the same manner as other county funds.

(7) Annually the County Commissioners shall:

(i) pay from the Fund all administrative costs of carrying out this section, including the hiring of additional necessary personnel; and

(ii) allocate the remaining money in the Fund to fire and rescue services.

(j) The County Commissioners may adopt rules and regulations to administer and enforce this section.

(k) The County Commissioners may:

(1) hire or designate one or more inspectors; and