

~~[(h)]~~(G) The Board of County Commissioners shall ensure that each retail alcoholic beverages licensee who holds 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.

~~[(i)]~~ (H) (1) The Board of County Commissioners may impose the following paper gaming taxes:

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

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

(2) THE BOARD OF COUNTY COMMISSIONERS MAY NOT IMPOSE A PAPER GAMING TAX ON QUALIFIED ORGANIZATIONS THAT DO NOT HAVE AN ALCOHOLIC BEVERAGES LICENSE OR FIRE AND RESCUE DEPARTMENTS THAT BUY PAPER GAMING DEVICES FROM A LICENSED WHOLESALE VENDOR.

~~[(j)]~~ (H) (1) In this subsection, "Fund" means the Special Gaming Fund.

(2) The Board of County Commissioners may establish a Special Gaming Fund.

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

(4) The Fund may be used only to benefit fire and rescue departments and to pay for specified school costs.

(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 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 Board of 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 as follows:

1. at least 25% but not more than 35% to fire and rescue departments; and