

**COMMONWEALTH OF KENTUCKY**  
**CALLOWAY COUNTY**  
**ORDINANCE NUMBER: 23-0314 - A**

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**AN ORDINANCE ESTABLISHING**  
**A TAX UPON THE OWNER(S) OF SKILL GAME MACHINES**

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**Be it ordained by the Fiscal Court of the County of Calloway, Commonwealth of Kentucky**

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**WHEREAS**, the Calloway County Fiscal Court has determined that Skill Game Machines are present within the geographic boundaries of Calloway County, Kentucky; and

**WHEREAS**, the Calloway County Fiscal Court is aware that KRS 67.083(3)(m) provides as follows: "The fiscal court shall have the power to carry out governmental functions necessary for the operation of the county. Except as otherwise provided by statute or the Kentucky Constitution, the fiscal court of any county may enact ordinances, issue regulations, levy taxes, issue bonds, appropriate funds, and employ personnel in performance of the following public functions:...Regulation of commerce for the protection and convenience of the public."; and

**WHEREAS**, the Calloway County Fiscal Court has determined that the owners of Skill Game Machines are engaging in commerce within the geographic boundaries of Calloway County, Kentucky; and

**WHEREAS**, the Calloway County Fiscal Court is aware that KRS 67.083(2) provides as follows: "The fiscal court of any county is hereby authorized to levy all taxes not in conflict with the Constitution and statutes of this state now or hereafter enacted."; and

**WHEREAS**, the Calloway County Fiscal Court has determined that this Ordinance is not

in conflict with the Constitution and statutes of the Commonwealth of Kentucky; and

**WHEREAS**, in order to regulate commerce for the protection and convenience of the Citizens of Calloway County, Kentucky, the Calloway County Fiscal Court has determined that a tax upon the owner(s) of each Skill Game Machine located within Calloway County, Kentucky should be subject to a tax.

**NOW THEREFORE, BE IT HEREBY ORDAINED**, by the Fiscal Court of Calloway County, Kentucky, as follows:

1. The County of Calloway, by and through its Judge-Executive is hereby authorized and empowered to levy a tax upon the owner(s) of each Skill Game Machine located within the geographic boundaries of Calloway County, Kentucky.
2. On a monthly basis, the owner(s) of each Skill Game Machine located within Calloway County, Kentucky, shall remit one-third (1/3) of the net revenue accruing solely to the owner(s) of each such machine to the Calloway County Treasurer.
3. The Calloway County Judge-Executive or designated representative shall have the authority to investigate and ensure compliance with this Ordinance.


If any section, subsection, paragraph, sentence, clause or phrase of this Ordinance shall be declared invalid for any reason whatsoever, such decision shall not affect the remaining portions of this Ordinance, which shall continue in full force and effect, and to this end, the provisions of this Ordinance are severable. This Ordinance shall take effect and be in full force and effect as of \_\_\_\_\_, 2023. All Ordinances or parts of Ordinances in conflict with this Ordinance are hereby repealed.

The Clerk of the Court is directed to publish this Ordinance in a local newspaper one time within thirty (30) days of passage, for proof of publication thereof and for said proof to be filed upon the Minutes of the Court.

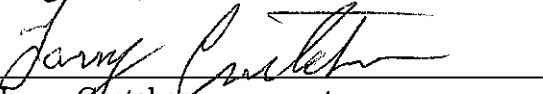
The First Reading of this Ordinance occurred on the 15<sup>th</sup> day of February, 2023. This Ordinance was published not more than seven (7) days nor more than twenty-one (21) days prior to passage on the 2<sup>nd</sup> day of March, 2023. The Second Reading of this Ordinance and passage occurred on the 14<sup>th</sup> day of March, 2023.



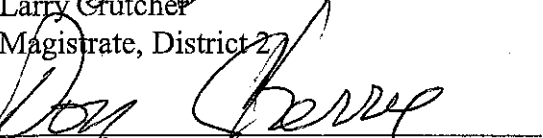
Kenneth Imes  
Calloway County Judge-Executive



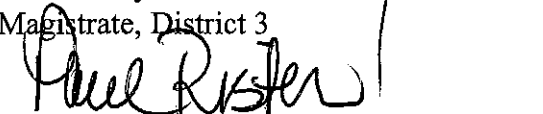
Ricky Stewart  
Magistrate, District 1



Larry Crutcher  
Magistrate, District 2



Don Cherry  
Magistrate, District 3



Paul Rister  
Magistrate, District 4

Publication of Passage occurred on the \_\_\_\_\_ day of \_\_\_\_\_, 2023.

Attested to as officially adopted and published by: Antonia Faulkner  
Antonia Faulkner  
Clerk of Calloway County, Kentucky