



July 22, 2024

Gaming and Amusement Devices

Dear Reader:

The following document was created from the CTAS website (ctas.tennessee.edu). This website is maintained by CTAS staff and seeks to represent the most current information regarding issues relative to Tennessee county government.

We hope this information will be useful to you; reference to it will assist you with many of the questions that will arise in your tenure with county government. However, the *Tennessee Code Annotated* and other relevant laws or regulations should always be consulted before any action is taken based upon the contents of this document.

Please feel free to contact us if you have questions or comments regarding this information or any other CTAS website material.

Sincerely,

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Gaming and Amusement Devices

Private Acts of 1983 Chapter 25

SECTION 1. Any person in any commercial business in Bedford County, Tennessee where gaming or amusement devices are used shall be subject to the provisions of this Act. Gaming or amusement devices include all coin-operated or token-operated electronic devices, machines, or games designed for the commercial entertainment or amusement of the user.

SECTION 2. There is hereby imposed a tax rate of fifty dollars (\$50) per year for each commercial game machine as described in Section 1. The tax shall be levied on each machine against the owner of the business where the machine is located.

SECTION 3. All tax proceeds accrued by the enforcement of this Act shall be deposited in the Bedford County General Fund.

SECTION 4. The Bedford County Tax Assessor is hereby authorized to promulgate and implement the regulations necessary to carry out the collection and distribution of the taxes established by this Act.

SECTION 5. This Act shall have no effect unless it is approved by a two-thirds ($\frac{2}{3}$) vote of the County Board of Commissioners of Bedford County before October 1, 1983. Its approval or nonapproval shall be proclaimed by the presiding officer of the Bedford County Board of Commissioners and certified by him to the Secretary of State.

SECTION 6. For the purposes of approving or rejecting the provisions of this Act, it shall be effective upon becoming a law, the public welfare requiring it. For all other purposes, it shall become effective upon being approved as provided in Section 5.

PASSED: March 3, 1983.

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