

**HB 3176 - DIGEST**

Provides that, at the option of the county, city-county, city, or town, the taxation of punch boards and pull-tabs for commercial stimulant operators may be based on the gross receipts from the operation of the games, and may not exceed a rate of two and one-half percent, or may be based on gross receipts from the operation of the games less the amount awarded as cash or merchandise prizes, and may not exceed a rate of five percent.