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**Sec. 12-26. Video draw poker devices.**

- (a) Pursuant to state law, video draw poker devices licensed by the state and located in this parish are hereby defined as electronic amusement video games and thereby subject to an annual occupational license tax of \$50.00 per machine under this article.
- (b) For the purposes of payment of the tax hereby levied, date due and delinquent, administration, evidence of payment, enforcement and penalties for failure to comply, the provisions of the parish's general occupational license tax as outlined in sections 12-21 and 12-22 shall apply.

(Code 1985, § 13-26; Ord. No. 2921, 10-28-1992)