98250.0300

## FIRST ENGROSSMENT with Senate Amendments

Sixty-first Legislative Assembly of North Dakota

ENGROSSED HOUSE BILL NO. 1317

Introduced by

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Representatives Kretschmar, Delmore, Hawken Senators Bowman, Grindberg, Potter

- 1 A BILL for an Act to amend and reenact subsection 2 of section 53-06.1-12 of the North Dakota
- 2 Century Code, relating to gaming and excise taxes; and to provide an effective date.

## 3 BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

- SECTION 1. AMENDMENT. Subsection 2 of section 53-06.1-12 of the North Dakota

  Century Code is amended and reenacted as follows:
  - 2. Except as provided in subsection 3, in addition to any other tax provided by law and in place of sales or use taxes, there is imposed an excise tax of four and one half two percent on the gross proceeds from the sale at retail of pull tabs and three percent on the gross proceeds from the sale at retail of bingo cards to final users. This includes pull tabs or bingo cards provided to a player in exchange for redeemed winning pull tabs or bingo cards. The tax must be paid to the attorney general when tax returns are filed.
- SECTION 2. EFFECTIVE DATE. This Act is effective for taxable events occurring after June 30, 2009.