Sixty-sixth Legislative Assembly of North Dakota

HOUSE BILL NO. 1533

Introduced by

5

8

9

10

11

12

13

14

15

16

17

21

22

23

Representatives Dockter, Headland, Howe, K. Koppelman Senator Meyer

- 1 A BILL for an Act to create and enact a new section to chapter 53-06.1 of the North Dakota
- 2 Century Code, relating to the creation of the charitable gaming technology fund; to amend and
- 3 reenact subsection 1 of section 53-06.1-12 of the North Dakota Century Code, relating to
- 4 charitable gaming tax; to provide a continuing appropriation; and to provide an allocation.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

- SECTION 1. AMENDMENT. Subsection 1 of section 53-06.1-12 of the North Dakota
 Century Code is amended and reenacted as follows:
 - 1. A gaming tax of one percent of gross proceeds is imposed on the total gross proceeds exceeding one hundred thousand dollars received by a licensed organization in a quarter and it must be computed and paid to the attorney general on a quarterly basis on the tax return. This tax must be paid from adjusted gross proceeds and is not part of the allowable expenses. For a licensed organization with gross proceeds:
 - a. Not exceeding one million five hundred thousand dollars the tax is one percent of gross proceeds.
 - b. Exceeding one million five hundred thousand dollars the tax is fifteen thousand dollars plus two and twenty-five hundredths percent of gross proceeds exceeding one million five hundred thousand dollars.
- SECTION 2. A new section to chapter 53-06.1 of the North Dakota Century Code is created and enacted as follows:
- 20 <u>Charitable gaming technology fund Continuing appropriation.</u>
 - There is created in the state treasury the charitable gaming technology fund. The fund consists of all moneys deposited in the fund. Moneys in the fund are appropriated to the attorney general on a continuing basis for contracting for and purchasing equipment and

Sixty-sixth Legislative Assembly

- 1 <u>software for a charitable gaming technology system, training employees to operate the system,</u>
- 2 and maintaining and updating the system.
- 3 SECTION 3. GAMING TAX ALLOCATION EXCEPTION. Notwithstanding the provisions
- 4 of section 53-06.1-12, from the deposits designated for deposit in the general fund under
- 5 subsection 3 of section 53-06.1-12 in fiscal year 2020, the attorney general shall deposit four
- 6 hundred thousand dollars into the charitable gaming technology fund.