

Introduced by

Representatives Dockter, Headland, Porter

Senator Bell

(Approved by the Delayed Bills Committee)

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

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

4 **SECTION 1. AMENDMENT.** Section 53-06.1-12 of the North Dakota Century Code is  
5 amended and reenacted as follows:

6 **53-06.1-12. Gaming tax - Deposits.**

- 7 1. AExcept as provided in subsection 2, a gaming tax is imposed on the total adjusted  
8 gross proceeds received by a licensed organization in a quarter and ~~the tax~~ must be  
9 computed and paid to the attorney general on a quarterly basis on the tax return. This  
10 tax must be paid from adjusted gross proceeds and is not part of the allowable  
11 expenses. For a licensed organization with adjusted gross proceeds:
- 12 a. Not exceeding fifty thousand dollars the tax is one percent of adjusted gross  
13 proceeds.
- 14 b. Exceeding fifty thousand dollars the tax is five hundred dollars plus twelve  
15 percent of adjusted gross proceeds exceeding fifty thousand dollars.
- 16 2. For a licensed organization permitted to conduct raffles in this state, a gaming tax of  
17 one percent of gross proceeds is imposed on the total gross proceeds received by the  
18 licensed organization from raffles in a quarter. The tax must be computed and paid to  
19 the attorney general on a quarterly basis on the tax return. The tax must be paid from  
20 adjusted gross proceeds and is not part of the allowable expenses.
- 21 3. The tax must be paid to the attorney general at the time tax returns are filed.
- 22 ~~3-4.~~ The attorney general shall deposit gaming taxes, monetary fines, and interest and  
23 penalties collected in the charitable gaming operating fund.

- 1       **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable events occurring after
- 2       December 31, 2021.