

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; to provide for retroactive application; and to provide an
3 effective date.

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

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

7 **53-06.1-12. Gaming tax - Deposits.**

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

1 ~~3.4.~~ The attorney general shall deposit gaming taxes, monetary fines, and interest and
2 penalties collected in the charitable gaming operating fund.

3 **SECTION 2. RETROACTIVE APPLICATION.** This Act applies retroactively to raffles
4 conducted after June 30, 2021.

5 **SECTION 3. EFFECTIVE DATE.** This Act ~~is effective for taxable events occurring after~~
6 ~~December 31, 2021~~ becomes effective upon its filing with the secretary of state.