21.1106.01003

Sixty-seventh
Legislative Assembly
of North Dakota

HOUSE BILL NO. 1509

Introduced by

Representatives Dockter, Headland, Porter

Senator Bell

(Approved by the Delayed Bills Committee)

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

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

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

53-06.1-12. Gaming tax - Deposits.

1. ~~A~~Except as provided in subsection 2, a gaming tax is imposed on the total adjusted gross proceeds received by a licensed organization in a quarter and ~~it~~the tax 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 adjusted gross proceeds:
   a. Not exceeding fifty thousand dollars the tax is one percent of adjusted gross proceeds.
   b. Exceeding fifty thousand dollars the tax is five hundred dollars plus twelve percent of adjusted gross proceeds exceeding fifty thousand dollars.
2. For a licensed organization permitted to conduct raffles in this state with adjusted gross proceeds exceeding fifty thousand dollars, a gaming tax of one percent of gross proceeds is imposed on the total gross proceeds received by the licensed organization from raffles in a quarter. The tax must be computed and paid to the attorney general on a quarterly basis on the tax return. The tax must be paid from adjusted gross proceeds and is not part of the allowable expenses.
3. The tax must be paid to the attorney general at the time tax returns are filed.

Prepared by the Legislative Council staff for
Representative Dockter
November 10, 2021

PROPOSED AMENDMENTS TO HOUSE BILL NO. 1509

Page 1, line 2, after the semicolon insert "to provide for retroactive application;"

Page 1, line 16, after "state" insert "with adjusted gross proceeds exceeding fifty thousand dollars"

Page 1, after line 23, insert:

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

Page 2, line 1, remove "is effective for taxable events occurring after"

Page 2, line 2, replace "December 31, 2021" with "becomes effective upon its filing with the secretary of state"

Renumber accordingly