

HOUSE BILL NO. 1465

Introduced by

Representatives Hauck, Bahl, Dockter, Headland, Meier, Murphy, Grueneich

Senators Dever, Klein, Meyer, Van Oosting

1 A BILL for an Act to amend and reenact subsection 1 of section 53-06.1-12 of the North Dakota
2 Century Code, relating to gaming tax reductions.

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

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

- 6 1. Except as provided in subsection 2, a gaming tax is imposed on the total adjusted
7 gross proceeds received by a licensed organization in a quarter and the tax must be
8 computed and paid to the attorney general on a quarterly basis on the tax return. This
9 tax must be paid from adjusted gross proceeds and is not part of the allowable
10 expenses. For a licensed organization with adjusted gross proceeds:
- 11 a. Not exceeding ~~fifty thousand dollars~~ one hundred fifty thousand dollars the tax is
12 one percent of adjusted gross proceeds.
 - 13 b. Exceeding ~~fifty thousand dollars~~ one hundred fifty thousand dollars but less than
14 two hundred fifty thousand dollars the tax is five hundred dollars plus ~~twelve~~ six
15 percent of adjusted gross proceeds ~~exceeding fifty thousand dollars~~.
 - 16 c. Exceeding two hundred fifty thousand dollars the tax is twelve percent of
17 adjusted gross proceeds.