

Sixty-ninth  
Legislative Assembly  
of North Dakota

## PROPOSED AMENDMENTS TO

### 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 one hundred  
12 thousand dollars the tax is one percent of adjusted gross proceeds.
  - 13 b. Exceeding ~~fifty thousand dollars~~ one hundred fifty thousand one hundred thousand  
14 dollars but less than two hundred fifty thousand two hundred thousand dollars the  
15 tax is ~~five hundred~~ one thousand dollars plus ~~twelve~~ six percent of adjusted  
16 gross proceeds ~~exceeding fifty thousand~~ one hundred thousand dollars.
  - 17 c. Exceeding ~~two hundred fifty thousand~~ two hundred thousand dollars the tax is  
18 nine thousand dollars for the first two hundred thousand dollars and twelve  
19 percent of adjusted gross proceeds exceeding two hundred thousand dollars.