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Prepared by the Legislative Council staff for Representative Hauck
February 18, 2025

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

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

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

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

1. 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 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~~~~one hundred fifty thousand~~one hundred thousand dollars the tax is one percent of adjusted gross proceeds.
   b. Exceeding ~~fifty thousand dollars~~~~one hundred fifty thousand~~one hundred thousand dollars but less than ~~two hundred fifty thousand~~two hundred thousand dollars the tax is ~~five hundred~~one thousand dollars plus ~~twelve~~~~six~~eight percent of adjusted gross proceeds exceeding ~~fifty thousand~~one hundred thousand dollars.
   c. Exceeding ~~two hundred fifty thousand~~two hundred thousand dollars the tax is nine thousand dollars for the first two hundred thousand dollars and twelve percent of adjusted gross proceeds exceeding two hundred thousand dollars.