Fifty-seventh Legislative Assembly of North Dakota In Regular Session Commencing Tuesday, January 9, 2001

SENATE BILL NO. 2234 (Senators Kroeplin, Kelsh, Klein) (Representatives Brusegaard, Schmidt)

AN ACT to amend and reenact section 53-06.1-12 of the North Dakota Century Code, relating to the excise tax for pull tabs.

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 and excise taxes - Exception - Deposits.

- 1. A gaming tax is imposed on the total adjusted gross proceeds earned by a licensed organization in a quarter and it 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. The tax rates are:
 - a. On adjusted gross proceeds not exceeding two hundred thousand dollars, a tax of five percent.
 - b. On adjusted gross proceeds exceeding two hundred thousand dollars but not exceeding four hundred thousand dollars, a tax of ten percent.
 - c. On adjusted gross proceeds exceeding four hundred thousand dollars but not exceeding six hundred thousand dollars, a tax of fifteen percent.
 - d. On adjusted gross proceeds exceeding six hundred thousand dollars, a tax of twenty percent.
- 2. In Except as provided in subsection 3, in addition to any other tax provided by law and in place of sales or use taxes, there is imposed an excise tax of four and one-half percent on the gross proceeds from the sale at retail of pull tabs to a final user users. This includes pull tabs provided to a player in exchange for redeemed winning pull tabs. The tax must be paid to the attorney general when tax returns are filed.
- 3. For organizations whose gross proceeds do not exceed four thousand dollars per calendar quarter, no excise tax may be imposed on the gross proceeds from the sale at retail of pull tabs to final users.
- 4. The state treasurer shall deposit gaming and excise taxes, monetary fines, and interest and penalties collected in the general fund in the state treasury.

Pr	President of the Senate				Speaker of the House		
Secretary of the Senate					Chief Clerk of the House		
This certifies t North Dakota a	hat the wit and is know	thin bill o	originated e records c	in the	Senate of the	e Fifty-seventh Le te Bill No. 2234.	egislative Assembly of
Senate Vote:	Yeas	48	Nays	0	Absent	1	
House Vote:	Yeas	92	Nays	0	Absent	6	
					Secre	tary of the Senate	.
Received by the Governor at M. on							, 2001.
Approved at M. on							, 2001.
					Gove	rnor	
Filed in this off			day of	f			, 2001,
					Secre	tary of State	