Sixtieth Legislative Assembly of North Dakota

SENATE BILL NO. 2150

Introduced by

Senator Bowman

Representative Damschen

- 1 A BILL for an Act to create and enact a new section to chapter 53-06.1 of the North Dakota
- 2 Century Code, relating to net proceeds and gaming taxes.

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

- 4 **SECTION 1.** A new section to chapter 53-06.1 of the North Dakota Century Code is
- 5 created and enacted as follows:
- 6 **Taxes not to exceed net proceeds.** Notwithstanding section 53-06.1-12, the total
- 7 amount of gaming tax, excise tax, and bingo card sales tax imposed upon a licensed
- 8 organization in a quarter may not exceed one-half of the licensed organization's net proceeds
- 9 for that quarter.