

**JUDICIARY COMMITTEE**

**Wednesday, September 8, 2010**

**Charitable Gaming Bill Draft**

Chairman Griffin, members of the Judiciary Committee, thank you for the opportunity to provide commentary on the Charitable Gaming Bill Draft.

My name is Dianne Sheppard. I am Executive Director for The Arc, Upper Valley in Grand Forks. Our mission is to ensure that children and adults with intellectual disabilities (such as mental retardation, a term seldom used anymore) have the supports, benefits, and services they need, and are accepted, respected and full included in their communities.

Charitable gaming has been an important funding source for our programs and services for the past 28 years. However, the current tax rate has been a huge disappointing burden for us as well as other charities.

A 1% flat tax on gross proceeds should be seriously considered. Blackjack, the game of 21, has never been taxed on gross proceeds, so unless you drop the flat tax way down, charities that operate blackjack sites, where the game of 21 is the primary game type, will pay higher gaming taxes.

Thank you for your consideration of a 1% flat tax.

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