

JUDICIARY COMMITTEE
Wednesday, April 11, 2012
CHARITABLE GAMING ORGANIZATION ELIGIBILITY REQUIREMENTS

Chairman Nething, Committee Members, my name is Karen Breiner and I appear before you today on behalf of Plains Art Museum and its Board of Directors.

First of all I would like to thank this committee for the tax changes you have made in previous legislative sessions. These tax changes have helped charities keep additional dollars in their communities to fund programming that may not exist without those extra dollars.

At this time we would like the current charitable gaming tax structure improved by making it a typical tiered system. I am not well versed in tax law or structures, but I am told the current charitable gaming tax structure is not a typical structure. Currently Plains Art Museum is taxed at the highest rate of 2.5% on gross from dollar number one.

We kindly ask this committee to draft legislation to modification the current charitable tax structure so that every organization's gross from \$1 to \$500,000 is taxed at 1%, the next \$500,000 in gross taxed at 1.5% and so on.

I appreciate your time. I am willing to answer any questions you have.