

Sixty-ninth
Legislative Assembly
of North Dakota

FIRST ENGROSSMENT

ENGROSSED HOUSE BILL NO. 1465

Introduced by

Representatives Hauck, Bahl, Dockter, Headland, Meier, Murphy, Grueneich

Senators Dever, Klein, Meyer, Van Oosting

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

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

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

- 6 1. Except as provided in subsection 2, a gaming tax is imposed on the total adjusted
7 gross proceeds received by a licensed organization in a quarter and the tax must be
8 computed and paid to the attorney general on a quarterly basis on the tax return. This
9 tax must be paid from adjusted gross proceeds and is not part of the allowable
10 expenses. For a licensed organization with adjusted gross proceeds:
- 11 a. ~~Not exceeding fifty thousand dollars~~one hundred thousand dollars the tax is one
12 percent of adjusted gross proceeds.
- 13 b. ~~Exceeding fifty thousand dollars~~one hundred thousand dollars but less than two
14 hundred thousand dollars the tax is ~~five hundred~~one thousand dollars plus
15 ~~twelve~~eight percent of adjusted gross proceeds exceeding ~~fifty thousand~~one
16 hundred thousand dollars.
- 17 c. Exceeding two hundred thousand dollars the tax is nine thousand dollars for the
18 first two hundred thousand dollars and twelve percent of adjusted gross proceeds
19 exceeding two hundred thousand dollars.