

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1672 Session of
2011

INTRODUCED BY CLYMER, STERN, BAKER, D. COSTA, DAVIDSON, FLECK,
GINGRICH, HUTCHINSON, JOSEPHS, KAUFFMAN, MURT, D. O'BRIEN,
QUINN, RAPP, SCAVELLO, SWANGER, VEREB AND YOUNGBLOOD,
JUNE 15, 2011

REFERRED TO COMMITTEE ON GAMING OVERSIGHT, JUNE 15, 2011

AN ACT

1 Amending Title 4 (Amusements) of the Pennsylvania Consolidated
2 Statutes, further providing for table game taxes.

3 The General Assembly of the Commonwealth of Pennsylvania
4 hereby enacts as follows:

5 Section 1. Section 13A62 of Title 4 of the Pennsylvania
6 Consolidated Statutes is amended to read:

7 § 13A62. Table game taxes.

8 (a) Imposition.--

9 (1) Except as provided in paragraphs (2) and (3), each
10 certificate holder shall report to the department and pay
11 from its daily gross table game revenue, on a form and in the
12 manner prescribed by the department, a tax of [12%] 23% of
13 its daily gross table game revenue.

14 (2) In addition to the tax payable under paragraph (1),
15 each certificate holder shall report to the department and
16 pay from its daily gross table game revenue, on a form and in
17 the manner prescribed by the department, a tax of 34% of its

1 daily gross table game revenue from each table game played on
2 a fully automated electronic gaming table.

3 (3) The tax reported and payable under paragraph (1) by
4 each certificate holder shall be [14%] 25% of daily gross
5 table game revenue for a period of two years following
6 commencement of table games operations at its licensed
7 facility.

8 (b) Deposits and distributions.--

9 (1) The tax imposed under subsection (a) shall be
10 payable to the department on a weekly basis and shall be
11 based upon gross table game revenue derived during the
12 previous week.

13 (2) All funds owed to the Commonwealth under this
14 section shall be held in trust for the Commonwealth by the
15 certificate holder until the funds are paid to the
16 department. Unless otherwise agreed to by the board, a
17 certificate holder shall establish a separate bank account
18 into which gross table game revenue shall be deposited and
19 maintained until such time as the funds are paid to the
20 department under this section or paid into the fund under
21 section 13A63(a) (relating to local share assessment).

22 (3) The tax imposed under subsection (a) shall be
23 deposited into the General Fund for the continuation of the
24 AdultBasic program, established under Chapter 13 of the act
25 of June 26, 2001 (P.L.755, No.77), known as the Tobacco
26 Settlement Act.

27 [(c) Deposits for property tax relief.--If, on the last day
28 of a fiscal year the balance of the Budget Stabilization Reserve
29 Fund established pursuant to section 1701-A of the act of April
30 9, 1929 (P.L.343, No.176), known as The Fiscal Code, exceeds

1 \$750,000,000, as certified by the Secretary of the Budget, the
2 deposits made into the General Fund pursuant to subsection (b)
3 (3) shall cease and thereafter be deposited into the Property
4 Tax Relief Fund established pursuant to section 1409 (relating
5 to Property Tax Relief Fund).]

6 Section 2. This act shall take effect in 60 days.