

AN ACT

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

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

6 Section 1. Section 13A62(b) and (c) of Title 4 of the
7 Pennsylvania Consolidated Statutes are amended to read:

8 § 13A62. Table game taxes.

9 * * *

10 (b) Deposits and distributions.--

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

15 (2) All funds owed to the Commonwealth under this
16 section shall be held in trust for the Commonwealth by the
17 certificate holder until the funds are paid to the
18 department. Unless otherwise agreed to by the board, a

1 certificate holder shall establish a separate bank account
2 into which gross table game revenue shall be deposited and
3 maintained until such time as the funds are paid to the
4 department under this section or paid into the fund under
5 section 13A63(a) (relating to local share assessment).

6 (3) The tax imposed under subsection (a) shall be
7 deposited into the [General Fund.] Property Tax Relief Fund.

8 [(c) Deposits for property tax relief.--If, on the last day
9 of a fiscal year the balance of the Budget Stabilization Reserve
10 Fund established pursuant to section 1701-A of the act of April
11 9, 1929 (P.L.343, No.176), known as The Fiscal Code, exceeds
12 \$750,000,000, as certified by the Secretary of the Budget, the
13 deposits made into the General Fund pursuant to subsection (b)
14 (3) shall cease and thereafter be deposited into the Property
15 Tax Relief Fund established pursuant to section 1409 (relating
16 to Property Tax Relief Fund).]

17 Section 2. This act shall take effect July 1, 2015.