## THE GENERAL ASSEMBLY OF PENNSYLVANIA

## SENATE BILL

No. 160

Session of 2011

INTRODUCED BY BOSCOLA, KASUNIC, FONTANA, MENSCH, SOLOBAY, BREWSTER, RAFFERTY, GREENLEAF AND YUDICHAK, JANUARY 20, 2011

REFERRED TO COMMUNITY, ECONOMIC AND RECREATIONAL DEVELOPMENT, JANUARY 20, 2011

## AN ACT

- Amending Title 4 (Amusements) of the Pennsylvania Consolidated 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(b) and (c) of Title 4 of the
- 6 Pennsylvania Consolidated Statutes are amended to read:
- 7 § 13A62. Table game taxes.
- 8 \* \* \*
- 9 (b) Deposits and distributions.--
- 10 (1) The tax imposed under subsection (a) shall be
- 11 payable to the department on a weekly basis and shall be
- 12 based upon gross table game revenue derived during the
- 13 previous week.
- 14 (2) All funds owed to the Commonwealth under this
- 15 section shall be held in trust for the Commonwealth by the
- 16 certificate holder until the funds are paid to the
- 17 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] <u>Property Tax Relief Fund</u>.
- 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 in 60 days.