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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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SENATE BILL

No. 87 Session of  
2015

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INTRODUCED BY BOSCOLA, HUGHES, FONTANA, FARNESE, YUDICHAK,  
ALLOWAY, BREWSTER, SCHWANK, RAFFERTY, VOGEL, VULAKOVICH,  
MENSCH AND WHITE, JANUARY 14, 2015

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REFERRED TO COMMUNITY, ECONOMIC AND RECREATIONAL DEVELOPMENT,  
JANUARY 14, 2015

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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

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

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

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

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