

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 818 Session of 2017

INTRODUCED BY MURT, D. COSTA AND KINSEY, MARCH 10, 2017

REFERRED TO COMMITTEE ON GAMING OVERSIGHT, MARCH 10, 2017

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(a) and (b) of Title 4 of the
 7 Pennsylvania Consolidated Statutes are amended to read:

8 § 13A62. Table game taxes.

9 (a) Imposition.--

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

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

1 a fully automated electronic gaming table.

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

6 (4) Beginning January 1, 2017, the tax reported and
7 payable under paragraph (1) by each certificate holder shall
8 be 14% of daily gross table game revenue.

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

23 (3) [The] Except as provided under paragraph (4), the
24 tax imposed under subsection (a) shall be deposited into the
25 General Fund.

26 (4) Two percent of the tax imposed under subsection (a)
27 (4) shall be deposited into a restricted account in the
28 General Fund and distributed to the Office of Developmental
29 Programs of the Department of Human Services upon
30 appropriation by the General Assembly.

1 * * *

2 Section 2. This act shall take effect immediately.