

Sixty-seventh  
Legislative Assembly  
of North Dakota

## ENGROSSED HOUSE BILL NO. 1509

Introduced by

Representatives Dockter, Headland, Porter

Senator Bell

(Approved by the Delayed Bills Committee)

1 A BILL for an Act to amend and reenact section 53-06.1-12 of the North Dakota Century Code,  
2 relating to charitable gaming tax; to provide for retroactive application; and to provide an  
3 effective date.

4 **BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:**

5 **SECTION 1. AMENDMENT.** Section 53-06.1-12 of the North Dakota Century Code is  
6 amended and reenacted as follows:

7 **53-06.1-12. Gaming tax - Deposits.**

- 8 1. ~~A~~Except as provided in subsection 2, a gaming tax is imposed on the total adjusted  
9 gross proceeds received by a licensed organization in a quarter and ~~the tax~~ must be  
10 computed and paid to the attorney general on a quarterly basis on the tax return. This  
11 tax must be paid from adjusted gross proceeds and is not part of the allowable  
12 expenses. For a licensed organization with adjusted gross proceeds:
- 13 a. Not exceeding fifty thousand dollars the tax is one percent of adjusted gross  
14 proceeds.
- 15 b. Exceeding fifty thousand dollars the tax is five hundred dollars plus twelve  
16 percent of adjusted gross proceeds exceeding fifty thousand dollars.
- 17 2. For a licensed organization permitted to conduct raffles in this state with adjusted  
18 gross proceeds exceeding fifty thousand dollars, a gaming tax of one percent of gross  
19 proceeds is imposed on the total gross proceeds received by the licensed organization  
20 from raffles in a quarter. The tax must be computed and paid to the attorney general  
21 on a quarterly basis on the tax return. The tax must be paid from adjusted gross  
22 proceeds and is not part of the allowable expenses.
- 23 3. The tax must be paid to the attorney general at the time tax returns are filed.

1     ~~3.4.~~   The attorney general shall deposit gaming taxes, monetary fines, and interest and  
2                   penalties collected in the charitable gaming operating fund.

3             **SECTION 2. RETROACTIVE APPLICATION.** This Act applies retroactively to raffles  
4 conducted after June 30, 2021.

5             **SECTION 3. EFFECTIVE DATE.** This Act becomes effective upon its filing with the  
6 secretary of state.