

CS FOR SENATE BILL NO. 102(L&C)

IN THE LEGISLATURE OF THE STATE OF ALASKA

TWENTY-THIRD LEGISLATURE - FIRST SESSION

BY THE SENATE LABOR AND COMMERCE COMMITTEE

Offered: 5/7/03

Referred: Finance

Sponsor(s): SENATE RULES COMMITTEE BY REQUEST OF THE GOVERNOR

A BILL

FOR AN ACT ENTITLED

1 **"An Act increasing the amount of revenue received by the state from charitable gaming**
2 **activities; relating to taxes on pull-tabs; and providing for an effective date."**

3 **BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:**

4 *** Section 1.** AS 05.15.128(a) is amended to read:

5 (a) The department shall revoke the license of an operator who does not

6 (1) report an adjusted gross income of at least 15 percent of gross
7 income annually based on the total operation of the operator; [OR]

8 (2) pay to each authorizing permittee annually at least 30 percent of the
9 adjusted gross income, as determined under (1) of this subsection, from a pull-tab
10 activity or at least 10 percent of the adjusted gross income, as determined under (1) of
11 this subsection, from a gaming activity other than pull-tabs, received from activities
12 conducted on behalf of the authorizing permittee; **or**

13 **(3) pay the tax imposed under AS 05.15.184.**

14 *** Sec. 2.** AS 05.15.184 is amended to read:

1 **Sec. 05.15.184. Pull-tab tax.** A pull-tab distributor shall collect a tax of **15**
2 [THREE] percent of [AN AMOUNT EQUAL TO] the **ideal net on** [GROSS
3 RECEIPTS LESS PRIZES AWARDED ON] each series of pull-tabs distributed. The
4 pull-tab distributor shall pay to the department the tax collected in the preceding
5 month at the time that the report under AS 05.15.183(d) is filed with the department.

6 * **Sec. 3.** The uncodified law of the State of Alaska is amended by adding a new section to
7 read:

8 TRANSITION: REGULATIONS. Notwithstanding sec. 5 of this Act, the
9 Department of Revenue may proceed to adopt regulations necessary to implement the changes
10 made by this Act. The regulations take effect under AS 44.62 (Administrative Procedure
11 Act), but not before the effective date of secs. 1 and 2 of this Act.

12 * **Sec. 4.** Notwithstanding sec. 5 of this Act, sec. 3 of this Act takes effect immediately
13 under AS 01.10.070(c).

14 * **Sec. 5.** Except as provided in sec. 4 of this Act, this Act takes effect July 1, 2003.