

Bill No. CS for SB 1174

Barcode 023588

CHAMBER ACTION

Senate

House

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The Committee on Judiciary (Campbell) recommended the following **substitute for amendment** (140132):

**Senate Amendment (with title amendment)**

On page 11, between lines 5 and 6,

insert:

(2) LOCAL EDUCATION SUPPLEMENTAL SLOT MACHINE TAX.--

(a) On January 1 of each year, an annual tax of \$1,500 per machine shall be imposed upon each slot machine approved for use at any slot machine licensee's facility. The slot machine licensee shall, on or before March 1 of each year, pay the total amount of such tax to the division. On or before July 1 of each year, the division shall deposit any tax imposed pursuant to this subsection in the Educational Enhancement Trust Fund in the Department of Education. The Department of Education shall use the moneys collected under this subsection from a slot machine licensee for reimbursement of eligible expenses to the school district where the slot machine licensee is located and for such other purposes as are provided in this subsection.

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1       (b) The school district where the slot machine  
 2 licensee is located shall request such moneys as are available  
 3 under this subsection for reimbursement of the following  
 4 additional expenses:

- 5           1. Supplemental public education instruction expenses;  
 6           2. Classroom and school facilities construction  
 7 expenses;  
 8           3. School safety expenses; or  
 9           4. Educational infrastructure expenses.

10  
 11 Eligible expenses under this paragraph must have been incurred  
 12 as a direct result of the slot machine licensee's operation of  
 13 slot machines in the school district during the immediately  
 14 preceding school year.

15       (c) The Department of Education shall distribute the  
 16 moneys available under this subsection for reimbursement of  
 17 expenses to the school district only after conducting an  
 18 independent audit for the purposes of determining the amount  
 19 of the additional expenses to the school district which are  
 20 attributable to such district as a direct result of the slot  
 21 machine licensee's operations of slot machines in the school  
 22 district during the immediately preceding school year. The  
 23 amount of the revenues collected from the supplemental slot  
 24 machine tax less the amount paid to the school district for  
 25 reimbursement of eligible expenses, as determined by the  
 26 Department of Education audit, shall be paid annually to all  
 27 school districts according to the distribution formula in  
 28 subsection (3).

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 30       (Redesignate subsequent subsections.)

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1 ===== T I T L E    A M E N D M E N T =====

2 And the title is amended as follows:

3            On page 1, line 15, after the semicolon,

4

5 insert:

6            requiring that the slot machine licensee pay an

7            annual tax on each machine; providing for

8            deposit of the tax into the Educational

9            Enhancement Trust Fund to be distributed to the

10           school district where the facility is located

11           for certain purposes; directing the Department

12           of Education to conduct an audit and return

13           amounts in excess of certain costs to the

14           Educational Enhancement Trust Fund;

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