

Bill No. CS for SB 1174

Barcode 145688

CHAMBER ACTION

Senate

House

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The Committee on Judiciary (Geller) recommended the following amendment:

Senate Amendment (with title amendment)

On page 12, between lines 15 and 16,

insert:

(7) 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. The division shall deposit any tax imposed pursuant to this subsection in the Educational Enhancement Trust Fund in the Department of Education on or before July 1 of each year. The Department of Education shall, on or before August 1 of each year, forward to the school district where a slot machine licensee is located, any tax revenues collected from such slot machine licensee pursuant to this subsection. The school district shall use such revenues to pay additional:

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

6

7 All expenses under this paragraph must have been incurred as a
 8 direct result of the slot machine licensee's operation of slot
 9 machines in the school district during the immediately
 10 preceding school year.

11 (b) On or before June 30 of each year following a
 12 school district's receipt of tax revenues, the Department of
 13 Education shall conduct a independent audit for purposes of
 14 confirming the amount of any additional expenses to the school
 15 district that are attributable to such district as a direct
 16 result of the slot machine licensee's operations of slot
 17 machines in the school district during the immediately
 18 preceding school year. The amount of the tax revenues received
 19 from a slot machine licensee pursuant to this section, in
 20 excess of the amount of any such additional direct expenses,
 21 as determined by the Department of Education audit, shall be
 22 returned to the Educational Enhancement Trust Fund within 90
 23 days after the audit becomes final.

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

27 And the title is amended as follows:

28 On page 1, line 15, after the semicolon

30 insert:

31 providing for local supplemental tax;