

Amendment No. (for drafter's use only)

CHAMBER ACTION

Senate

House

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1 Representative(s) Ryan offered the following:

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3 **Amendment (with directory and title amendments)**

4 Remove line(s) 779-817 and insert:

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

6 (a) On January 1 of each year, an annual tax of \$500 per
7 machine shall be imposed upon each slot machine approved for use
8 at any slot machine licensee's facility. The slot machine
9 licensee shall, on or before March 1 of each year, pay the total
10 amount of such tax to the division. On or before July 1 of each
11 year, the division shall deposit any tax imposed pursuant to
12 this subsection in the Educational Enhancement Trust Fund in the
13 Department of Education. The Department of Education shall use
14 the moneys collected under this subsection from a slot machine
15 licensee for reimbursement of eligible expenses to the school

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16 district where the slot machine licensee is located and for such
17 other purposes as provided in this subsection.

18 (b) The school district where the slot machine licensee is
19 located shall request such moneys as are available under this
20 subsection for reimbursement of the following additional
21 expenses:

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

26
27 Eligible expenses under this paragraph must have been incurred
28 as a direct result of the slot machine licensee's operation of
29 slot machines in the school district during the immediately
30 preceding school year.

31 (c) The Department of Education shall distribute the
32 moneys available under this subsection for reimbursement of
33 expenses to the school district only after conducting an
34 independent audit for the purposes of determining the amount of
35 the additional expenses to the school district that are
36 attributable to such district as a direct result of the slot
37 machine licensee's operations of slot machines in the school
38 district during the immediately preceding school year. The
39 amount of the revenues collected from the supplemental slot
40 machine tax less the amount paid to the school district for
41 reimbursement of eligible expenses, as determined by the

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42 Department of Education audit, shall be paid annually to all
43 school districts as provided in subsection (3).

44 (3) TAX ON SLOT MACHINE REVENUES.--

45 (a) The tax rate on slot machine revenues at each facility
46 shall be 55 percent.

47 (b) The facility shall collect and transmit the tax to the
48 department on a daily basis for deposit into the Slot Machine
49 Administrative Trust Fund in the Department of Business and
50 Professional Regulation for immediate transfer to the
51 Educational Enhancement Trust Fund in the Department of
52 Education. Any interest earnings on the tax revenues shall also
53 be transferred to the Educational Enhancement Trust Fund.

54 (c) Any expenditures of slot machine taxes shall be used
55 to supplement and not supplant public education dollars.

56 (4) PAYMENT PROCEDURES.--Tax payments shall be remitted
57 daily, as determined by rule of the division. The slot machine
58 licensee shall file a report under oath by the 5th day of each
59 calendar month for all taxes remitted during the preceding
60 calendar month that shall show all slot machine activities for
61 the preceding calendar month and such other information as may
62 be required by the division.

63 (5) FAILURE TO PAY TAX; PENALTIES.--A slot machine
64 licensee who fails to make tax payments as required under this
65 section shall be subject to an administrative penalty of up to
66 \$1,000 for each day the tax payment is not remitted. All
67 administrative penalties imposed and collected shall be
68 deposited into the Slot Machine Administrative Trust Fund in the

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69 Department of Business and Professional Regulation. If any slot
70 machine licensee fails to pay penalties imposed by order of the
71 division under this subsection, the division may suspend,
72 revoke, or refuse to renew the license of the slot machine
73 licensee.

74 (6) FAILURE TO PAY TAX; GROUNDS TO SUSPEND, REVOKE, OR
75 REFUSE TO RENEW THE LICENSE.--In addition to the penalties
76 imposed under subsection (5), any willful or wanton failure by a
77 slot machine licensee to make payments of the tax constitutes
78 sufficient grounds for the division to suspend, revoke, or
79 refuse to renew the license of the slot machine licensee.

80 (7) SUBMISSION OF FUNDS.--The division may require slot
81 machine licensees to remit taxes, fees, fines, and assessments
82 by electronic funds transfer.

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

86 Remove line(s) 100 and insert:
87 make recommendations to the Legislature; requiring the slot
88 machine licensee to pay an annual tax on each machine; providing
89 for deposit of the tax into the Educational Enhancement Trust
90 Fund to be distributed to the school district where the facility
91 is located for certain purposes; directing the Department of
92 Education to conduct an audit and distribute the funds;
93 providing for a

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