

## LEGISLATIVE BILL 99

Approved by the Governor June 11, 1997

Introduced by Will, 8; Hartnett, 45; Hilgert, 7; Lynch, 13; Schellpeper, 18

AN ACT relating to bingo; to amend section 9-239, Reissue Revised Statutes of Nebraska; to change tax provisions; to provide an operative date; and to repeal the original section.

Be it enacted by the people of the State of Nebraska,

Section 1. Section 9-239, Reissue Revised Statutes of Nebraska, is amended to read:

9-239. (1) The department shall collect a state tax of ~~six~~ three percent on the gross receipts received from the conducting of bingo within the state. ~~Such~~ The tax shall be remitted to the department. The department shall remit the tax to the State Treasurer for credit and credited to the Charitable Gaming Operations Fund. The tax shall be remitted quarterly, not later than thirty days ~~from~~ after the close of the preceding quarter, together with any other reports as may be required by the department.

(2) ~~Any~~ Until January 1, 1999, any city or village is hereby directed to impose a tax of ~~two~~ one percent on the gross receipts received from the conducting of bingo within such city or village. ~~Where~~ Until January 1, 1999, where bingo is conducted on an excursion or dinner train or outside the limits of any incorporated city or village, the county in which such bingo is conducted shall impose a tax of ~~two~~ one percent on the gross receipts from the conducting of bingo on an excursion or dinner train or outside the corporate limits of such city or village. Such tax shall be credited to the general fund of the county, city, or village which issued a permit for the conducting of bingo pursuant to section 9-236. Such tax shall be remitted to the clerk of the political subdivision imposing the tax, and the clerk shall remit the tax to the treasurer of such subdivision. The tax shall be remitted quarterly, not later than thirty days ~~from~~ after the close of the preceding quarter, together with such reports as may be required by the political subdivision imposing the tax. The proceeds from the tax shall be used to pay for the costs of regulation and enforcement of the Nebraska Bingo Act.

(3) Unless otherwise provided in the act, no occupation tax on any receipts derived from the conduct of bingo shall be levied, assessed, or collected from any licensee under the act by any county, township, district, city, village, or other governmental subdivision or body having power to levy, assess, or collect such tax.

Sec. 2. This act becomes operative on October 1, 1997.

Sec. 3. Original section 9-239, Reissue Revised Statutes of Nebraska, is repealed.