

Bill as
Introduced

HB 212 - AS INTRODUCED

2013 SESSION

13-0731
08/09

HOUSE BILL **212**

AN ACT relative to charitable gaming.

SPONSORS: Rep. D. Sullivan, Hills 42; Rep. Graham, Hills 7

COMMITTEE: Ways and Means

ANALYSIS

This bill requires that taxes due on moneys collected by the game operator of a charitable game of chance be paid within 5 days of the game date.

Explanation: Matter added to current law appears in ***bold italics***.
Matter removed from current law appears ~~in brackets and struck through.~~
Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Thirteen

AN ACT relative to charitable gaming.

Be it Enacted by the Senate and House of Representatives in General Court convened:

1 1 Charitable Gaming; Payments. Amend RSA 287-D:3, X to read as follows:

2 X. In games where chips have monetary value, 10 percent of the rake or house winnings and
3 other moneys collected by the game operator that are not paid out as prizes to players, ***or paid out***
4 ***as taxes to the state***, less moneys used by the racing and charitable gaming commission to fund
5 authorized personnel expenses and related costs, shall be paid to the state treasurer for deposit into
6 the general fund. Such payments shall be made within 5 business days of the game date on which
7 the funds were collected. ***In the event the game operator operates consecutive game dates for***
8 ***a single charity, taxes due shall be made no later than 5 business days after the last of the***
9 ***consecutive game dates.***

10 2 Effective Date. This act shall take effect 60 days after its passage.

Amendments

*not
used*

Amendment to HB 212

1 Amend the bill by replacing all after the enacting clause with the following:

2
3 1 Charitable Gaming; Payments. Amend RSA 287-D:3, X to read as follows:

4 X. In games where chips have monetary value, 10 percent of the rake or house winnings and
5 other moneys collected by the game operator that are not paid out as prizes to players, less moneys
6 used by the racing and charitable gaming commission to fund authorized personnel expenses and
7 related costs, shall be paid to the state treasurer for deposit into the general fund. Such payments
8 shall be made within 5 business days of the game date on which the funds were collected. *In the*
9 *event the game operator operates consecutive game dates for a single charity, taxes due*
10 *shall be made no later than 5 business days after the last of the consecutive game dates.*

11 2 Charitable Gaming; Payments. Amend RSA 287-D:3, VIII to read as follows:

12 VIII. The charitable organization shall retain no less than 35 percent of the gross revenues
13 from any game of chance minus any prizes *and taxes* paid on any game date in which game
14 operators licensed under RSA 287-D:2-c are involved in any capacity. Such revenues shall be used
15 by the organization to advance its charitable purpose. No fee for any service which is required by or
16 provided by the game operator employer or primary game operator shall be allowed unless such fee
17 is agreed to in writing and disclosed to the commission as part of the agreement between the game
18 operator employer or primary game operator and the charity.

19 3 Effective Date. This act shall take effect 60 days after its passage.

2013-0020h

AMENDED ANALYSIS

This bill requires that taxes due on moneys collected by the game operator of certain charitable games of chance be paid within 5 days of the last game date.

This bill also clarifies what percentage of gross revenue charitable organizations receive from game operators on any game date.



Amendment to HB 212

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3 1 Charitable Gaming; Payments. Amend RSA 287-D:3, X to read as follows:

4 X. In games where chips have monetary value, 10 percent of the rake or house winnings and
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7 related costs, shall be paid to the state treasurer for deposit into the general fund. Such payments
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18 operator employer or primary game operator and the charity.

19 3 Effective Date. This act shall take effect 60 days after its passage.



2013-0020h

AMENDED ANALYSIS

This bill requires that taxes due on moneys collected by the game operator of certain charitable games of chance be paid within 5 days of the last game date.

This bill also clarifies what percentage of gross revenue charitable organizations receive from game operators on any game date.

Speakers

Hearing Minutes

HOUSE COMMITTEE ON WAYS AND MEANS

PUBLIC HEARING ON HB 212

BILL TITLE: relative to charitable gaming.
DATE: January 23, 2013
LOB ROOM: Rm. 202 **Time Public Hearing Called to Order:** 1:05 PM
Time Adjourned: 1:14 PM

(please circle if present)

Committee Members: Reps. Almy, Lovejoy, Cooney, Davis, Butynski, J. Kelley, Shattuck, Young, Ames, Karrick, Schamberg, Major, R. Ober, Ulery, Sanborn, Hess, Abram, Griffin, Azarian and Sapareto

Bill Sponsors: Rep. D. Sullivan, Hills 42; Rep. J. Graham, Hills 7
Chairwoman Almy ruled the amendment received by e-mail as non-germane, but it will be heard next week.

TESTIMONY

* Use asterisk if written testimony and/or amendments are submitted.

Rep. Dan Sullivan, Prime Sponsor - Supports the bill. Intent of bill relates to taxes on charitable gaming; can wait to write check after ten days to streamline the process. Response to questions: Amendment to bill will be discussed next week.

Chairwoman Almy recessed the hearing to Tuesday, January 29, 2013 at 10:00 AM so that the bill and the amendment can be heard by the Committee and the public.

Respectfully submitted,



Rep. William Butynski, Clerk.

HOUSE COMMITTEE ON WAYS AND MEANS

PUBLIC HEARING ON HB 212

BILL TITLE: relative to charitable gaming.

DATE: 1-23-13

LOB ROOM: Rm. 202 LOB Time Public Hearing Called to Order: 1:05PM

Time Adjourned: 1:14PM

(please circle if present)

Committee Members: Reps. Almy, Lovejoy, Cooney, Davis, Butynski, J. Kelley, Shattuck, Young, Ames, Karrick, Schamberg, Major R. Ober, Ulery, Banborn, Hess, Abram, Griffin, Azarian and Sapareto.

Bill Sponsors: Rep. D. Sullivan and Rep. Brahms

Chair Almy ruled ^{the} Amendment received by email as a non-genuine, but it will be heard next week. TESTIMONY

* Use asterisk if written testimony and/or amendments are submitted.

Rep. Don Sullivan, Prime Sponsor - Support the bill. Intent of bill relates to tapes and charitable gaming, can wait to write checks after 10 days to streamline the process. Response to questions: Amendment to bill will be discussed next week.

Chair Almy recessed the hearing to Tuesday, January 29th at 10 AM so that the bill and amendment can be heard by the Committee and the public.

Respectfully submitted,

Rep. William Butynski, Clerk

HOUSE COMMITTEE ON WAYS AND MEANS

CONTINUED PUBLIC HEARING ON HB 212

BILL TITLE: relative to charitable gaming.

DATE: January 29, 2013

LOB ROOM: Rm. 202 **Time Public Hearing Called to Order:** 10:02 AM

Time Adjourned: 10:44 AM

(please circle if present)

Committee Members: Reps. Almy, Lovejoy, Cooney, Davis, Butynski, J. Kelley, Shattuck, Young, Ames, Karrick, Schamberg, Major, R. Ober, Ulery, Sanborn, Hess, Abrami, Griffin, Azarian and Sapareto

Bill Sponsors: Rep. D. Sullivan, Hills 42; Rep. J. Graham, Hills 7

TESTIMONY

* Use asterisk if written testimony and/or amendments are submitted.

Rep. Dan Sullivan on Amendment #2013-0020h to HB 212 – Supports the bill and amendment. Amendment divides tax more evenly. Response to Question: Charity would pay part of tax and operator would pay less tax; bill would help small businesses that operate games.

Rep. John Graham - agrees with part but not all of amendment; believes charities should keep 35 percent; also believes reports could be done every ten days, not daily, which would streamline the process.

Rick Newman, lobbyist for Lakes Region Casino (formerly Lodge at Belmont) – supports amendment; charity gaming for us runs ten consecutive days and would lessen administrative burden of 362 checks down to checks only after five days, or after ten days of game date with each charity, which would reduce number of checks to 36 or 37 per year; I understand opposition to increase tax burden on charities; operators currently pay a 32 percent tax; rate on other gaming is lower. Responses to Questions: expect to stay open even without the bill; also open to paying taxes weekly or monthly or by charity, rather than daily.

George Roberts, Seabrook Raceway – opposes the part of the bill that deals with tax change, which may be variable and, therefore, unconstitutional; do not oppose reduction of administrative burden on operators; need to avoid graduated taxations which would be unconstitutional; need to define “other taxes.”

Paul Kelley, Director, Racing & Charitable Gaming, and Attorney Thayer - concern with the bill; no problem if checks are written less than daily; last year \$1.6M to charities, and charities could lose \$700,000 to \$800,000 over a year.

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "William Butynski".

Rep. William Butynski, Clerk

Cont. Hearing from 1
1-23-13 for
Amdmt. 0020h

HOUSE COMMITTEE ON WAYS AND MEANS

Continued PUBLIC HEARING ON HB 212

BILL TITLE: relative to charitable gaming.

DATE: 1-29-13

LOB ROOM: Rm. 202 LOB Time Public Hearing Called to Order: 10:02 AM

Time Adjourned: 10:44 AM

(please circle if present)

Committee Members: Reps. Almy, Lovejoy, Cooney, Davis, Butynski, J. Kelley, Shattuck, Young, Ames, Parrick, Schamberg, Major, R. Ober, Ulery, Sanborn, Hess, Abrami, Griffin, Azarian and Sapareto.

Bill Sponsors:

TESTIMONY

* Use asterisk if written testimony and/or amendments are submitted.

Reps. Dave Sullivan and Amendment # 2013-0020 to H.B. 212 - Support
 the Bill & Amendment. Amendment divides tax more evenly.
 Response Questioned: Charity would pay part of tax & operators would pay
 less tax, but would help small businesses that operate games.
 Rep. John Graham - agree with part but not all of Amendment. believe charities
 should keep 35%. ~~but~~ also believe reports could be done every 10 days, not
 daily, which would streamline process.
 Rep. Rick Newman lobbyist for Rules Reg. Comm. (James Lodge at Belmont)
 Support Amendment. Charity gaming for no ~~more~~ 10 consecutive days + would lessen
 administrative burden of 362 checks to ~~be done~~ to check only 5 days after 10
 days of game starts with each charity, which would reduce # of checks to 36 or 37/year.
 I understand opponents increase tax burden on charities; operators currently pay
 a 32% tax; game notes on other gaming.

Respectfully submitted,
 Rep. William Butynski, Clerk

Continued Paul Newman

Response to Questions: ~~not~~ effect to stop open even without the bill; also open to paying tapes weekly or monthly ~~rather than~~ by check, rather than daily

George Roberts, Secretary, Kentucky - Oppose ^{the} effect of the bill that ~~will~~ ~~not~~ ~~be~~ ~~possible~~ ~~to~~ ~~do~~ ~~with~~ ~~the~~ ~~bill~~ ~~which~~ ~~may~~ ~~be~~ ~~possible~~

therefore, unconstitutional,

do not oppose reduction of administrative salaries over operators; need to avoid graduated taxation which would be unconstitutional; need to define "other tapes"

Paul Keller, Director, Kentucky Charitable Gaming

& Attorney Thayer ~~concern~~ ~~with~~ ~~the~~ ~~bill~~ ~~the~~ ~~problem~~ ~~if~~ ~~checks~~ ~~are~~ ~~written~~ ~~less~~ ~~than~~ ~~daily~~; last year \$1.6M to charities, & charities could lose \$700K - \$800K over 2 years;

Chairman asked for a final note on HB 212

Sub-Committee Actions

HOUSE COMMITTEE ON WAYS AND MEANS
SUBCOMMITTEE WORK SESSION ON HB 212

BILL TITLE: relative to charitable gaming.

DATE: February 12, 2013

Subcommittee Members: Reps. Lovejoy, Davis, Hess, Abrami, Griffin, Butynski, Kelley, and Young

Comments and Recommendations: ITL – Portion on frequency of remitting to state is rolled into HB 314 the entire committee was against changing the formula for calculating the charitable payout.

Amendments:

Sponsor: Rep. OLS Document #:

Sponsor: Rep. OLS Document #:

Sponsor: Rep. OLS Document #:

Motions: OTP, OTP/A, ITL, Interim Study (Please circle one.)

Moved by Rep. Lovejoy

Seconded by Rep. Griffin

Vote: 8-0

Motions: OTP, OTP/A, ITL, Interim Study (Please circle one.)

Moved by Rep.

Seconded by Rep.

Vote:

Respectfully submitted,

Rep. Patricia Lovejoy
Subcommittee Chairman/Clerk

HOUSE COMMITTEE ON WAYS AND MEANS
SUBCOMMITTEE WORK SESSION ON HB 212

BILL TITLE: relative to charitable gaming.

DATE: 2/12/13

Subcommittee Members: Reps. Davis, Hess, Abrami, Griffin, Butynski, Kelley, Young
& Hovlyoy - Chair

Comments and Recommendations:

Amendments: ITC - Portion on frequency of remitting to state is rolled into HB 314
The Antire committee was against changing the ~~former~~ formula for calculating
the charitable payout

Sponsor: Rep.

OLS Document #:

Sponsor: Rep.

OLS Document #:

Sponsor: Rep.

OLS Document #:

Motions: Recommended or Not Recommended for Future Legislation (Please circle one.)

Moved by Rep. Vote to ITC - Hovlyoy - unanimous

Seconded by Rep. Griffin

Vote: 8-0

Motions: Recommended or Not Recommended for Future Legislation (Please circle one.)

Moved by Rep.

Seconded by Rep.

Vote:

Respectfully submitted,

Rep.
Subcommittee Chairman/Clerk

Voting Sheets

HOUSE COMMITTEE ON WAYS AND MEANS

EXECUTIVE SESSION on HB 212

BILL TITLE: relative to charitable gaming.

DATE: February 12, 2013

LOB ROOM: Room 202, LOB

Amendments:

Sponsor: Rep. OLS Document #:

Sponsor: Rep. OLS Document #:

Sponsor: Rep. OLS Document #:

Motions: OTP, OTP/A, ITL, Interim Study (Please circle one.)

Moved by Rep. Lovejoy

Seconded by Rep. Kelley

Vote: 15-2 (Please attach record of roll call vote.)

Motions: OTP, OTP/A, ITL, Interim Study (Please circle one.)

Moved by Rep.

Seconded by Rep.

Vote: (Please attach record of roll call vote.)

¹⁷⁻⁰
CONSENT CALENDAR VOTE: ~~17-0~~ (Okay-unanimous consent)

(Vote to place on Consent Calendar must be unanimous.)

Statement of Intent: Refer to Committee Report

Respectfully submitted,

Rep. William Butynski, Clerk



HOUSE COMMITTEE ON WAYS AND MEANS

EXECUTIVE SESSION on HB 212

BILL TITLE: relative to charitable gaming.

DATE: 2/12/13

LOB ROOM: Room 202, LOB

Amendments:

Sponsor: Rep. OLS Document #:

Sponsor: Rep. OLS Document #:

Sponsor: Rep. OLS Document #:

Motions: OTP, OTP/A, ITL, Interim Study (Please circle one.)

Moved by Rep. *Louison*

Seconded by Rep. *Kelley*

Vote: *15 to 2* (Please attach record of roll call vote.)

Motions: OTP, OTP/A, ITL, Interim Study (Please circle one.)

Moved by Rep.

Seconded by Rep.

Vote: (Please attach record of roll call vote.)

CONSENT CALENDAR VOTE: {Type VOTE} *OK and Consent*

(Vote to place on Consent Calendar must be unanimous.)

Statement of Intent: Refer to Committee Report

Respectfully submitted,

Rep. William Butynski, Clerk



STATE OF NEW HAMPSHIRE
OFFICE OF THE HOUSE CLERK

1/10/2013 11:00:11 AM
Roll Call Committee Registers
Report

2013 SESSION

WAYS AND MEANS

Bill #: HB 212 Title: relative to charitable gaming.
PH Date: 1, 29, 13 Exec Session Date: 20, 12, 13
Motion: FTL by Lovejoy and Kelley Amendment #:

MEMBER	YEAS	NAYS
Almy, Susan W, Chairman	✓	
Lovejoy, Patricia T, V Chairman	✓	
Butynski, William , Clerk	✓	
Davis, Frank W	✓	
Shattuck, Gilman C	✓	
Kelley, John D	✓	
Cooney, Mary R	✓	
Ames, Richard	✓	
Karrick, David B	✓	
Schamberg, Thomas C	✓	
Young, Harry L	✓	
Major, Norman L, <i>Absent</i>		
Griffin, Mary E <i>Absent</i>		
Hess, David W <i>Absent</i>		
Sapareto, Frank V		✓
Ulery, Jordan G		✓
Ober, Russell T,	✓	
Abrami, Patrick F	✓	
Azarian, Gary S → <i>Renszalle, A.</i>	✓	
Sanborn, Laurie J	✓	
TOTAL VOTE:	15	2

Committee Report

REGULAR CALENDAR

February 13, 2013

HOUSE OF REPRESENTATIVES

REPORT OF COMMITTEE

The Committee on WAYS AND MEANS to which was referred HB212,

AN ACT relative to charitable gaming. Having considered the same, report the same with the following

Resolution: RESOLVED, That it is INEXPEDIENT TO LEGISLATE.

Rep. Patricia T Lovejoy

FOR THE COMMITTEE

COMMITTEE REPORT

Committee:	WAYS AND MEANS
Bill Number:	HB212
Title:	relative to charitable gaming.
Date:	February 13, 2013
Consent Calendar:	NO
Recommendation:	INEXPEDIENT TO LEGISLATE

STATEMENT OF INTENT

This bill reduces the payout to charities from charitable gaming. Under this bill the 35 percent payout to the charities would be calculated after taxes rather than before taxes. The committee was against any reduction in the payout to charities. In addition this bill made changes to the remitting requirement which will be addressed in HB 314.

Vote 15-2.

Rep. Patricia T Lovejoy
FOR THE COMMITTEE

Original: House Clerk
Cc: Committee Bill File

REGULAR CALENDAR

WAYS AND MEANS

HB212, relative to charitable gaming. **INEXPEDIENT TO LEGISLATE.**

Rep. Patricia T Lovejoy for **WAYS AND MEANS**. This bill reduces the payout to charities from charitable gaming. Under this bill the 35 percent payout to the charities would be calculated after taxes rather than before taxes. The committee was against any reduction in the payout to charities. In addition this bill made changes to the remitting requirement which will be addressed in HB 314.

Vote 15-2.

Original: House Clerk

Cc: Committee Bill File

COMMITTEE REPORT

COMMITTEE: Ways & Means

BILL NUMBER: HB 212

TITLE: Relative to Charitable Gaming

DATE: 2/12/13 CONSENT CALENDAR: YES NO

- OUGHT TO PASS
- OUGHT TO PASS W/ AMENDMENT
- INEXPEDIENT TO LEGISLATE
- INTERIM STUDY (Available only 2nd year of biennium)

Amendment No.

STATEMENT OF INTENT:

This bill reduces the payout to Charities from charitable gaming. Under this bill the 35% payout to the Charities would be calculated after taxes rather than before taxes. The committee was against any reduction in the payout to Charities. In addition this bill made changes to the remitting requirement which ~~has been~~ ^{will be} ~~is being~~ addressed in HB 314.

COMMITTEE VOTE: 15-2

RESPECTFULLY SUBMITTED,

- Copy to Committee Bill File
- Use Another Report for Minority Report.

Rep. Pat J. Lopez
For the Committee SWA

MAJORITY REPORT

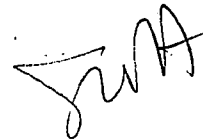
HB 212

15-2 Con ITL

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Respectfully submitted,

Rep. Patricia Lovejoy

A handwritten signature in black ink, appearing to read 'JWA', is located on the right side of the page. The signature is written in a cursive, stylized font.

MAJORITY REPORT

HB 212

15-2 Reg ITL

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Respectfully submitted,

Rep. Patricia Lovejoy