- 1 SB515
- 2 119781-1
- 3 By Senator Ross (Constitutional Amendment)
- 4 RFD: Tourism and Marketing
- 5 First Read: 09-MAR-10

1	119781-1:n:03/08/2010:JRC/th LRS2010-1696
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8	SYNOPSIS: This bill would propose an amendment to the
9	Constitution of Alabama of 1901, to authorize the
10	operation of electronic bingo.
11	The amendment would provide for the creation
12	of the Alabama Gaming Commission to regulate and
13	license electronic bingo and would provide for
14	taxation of electronic bingo operations by the
15	state and local governing bodies.
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17	A BILL
18	TO BE ENTITLED
19	AN ACT
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21	To amend the Constitution of Alabama of 1901, to
22	authorize electronic bingo, to levy taxes on electronic bingo
23	operations and to provide for the creation of the Alabama
24	Gaming Commission to regulate and license the conduct of
25	electronic bingo.
26	BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. The following amendment to the Constitution of Alabama of 1901, as amended, is proposed and shall become valid as a part thereof when approved by a majority of the qualified electors voting thereon and in accordance with Sections 284, 285, and 287 of the Constitution of Alabama of 1901, as amended:

PROPOSED AMENDMENT

Section 1. As used in this amendment, the following terms shall have the following meanings:

- (1) BINGO GROSS REVENUE. The total amount of money or value in any form received by the operators of a bingo facility with respect to the playing of bingo, less the total amount of money or value in a form paid as winnings to the players of bingo, but before deduction of any expenses incurred in operating the bingo facility.
- (2) COMMISSION. The Alabama Gaming Commission created by this amendment.
- (3) ELECTRONIC BINGO. The game of bingo, including the use of bingo equipment in the play of such game, that, insofar as the nature of the game itself is concerned, is conducted for the general public on land that is not Indian tribal lands by a person or persons other than an Indian tribe in the same manner, to the same extent, and under the same conditions as Class II gaming is conducted in the state by an Indian tribe.

Section 2. Persons licensed for that purpose by the commission may conduct electronic bingo under such rules as

the commission may adopt or the Legislature may provide by general law. Electronic bingo may only be conducted at a location authorized and approved by the commission.

Section 3. The Legislature shall establish the Alabama Gaming Commission to oversee, regulate, and provide for licensing of persons conducting electronic bingo and provide for its powers and duties.

Section 4. (a) All taxation of electronic bingo shall be by the state, unless herein authorized. The Legislature may establish other taxes and license fees related to the conducting of electronic bingo. There shall be no taxes imposed by a local or county government upon the conducting of electronic bingo, unless herein authorized.

- (b) A gross receipts tax on the operator of electronic bingo is hereby levied in an amount equal to 30 percent of the bingo gross revenue of the licensee. The gross receipts tax for each calendar week shall be paid to the Alabama Department of Revenue by each licensee.
- (c) The Alabama Department of Revenue shall make rules respecting the reporting, collection, and enforcement of the state gross receipts tax.
- (d) The proceeds of the state gross receipts tax shall be allocated by the Legislature.
- (e) The county or the municipality, or both, in which electronic bingo is licensed by the commission may impose on the operator a license fee based on the size of the facility, not to exceed one million five hundred thousand

dollars (\$1,500,000) per year, as annually adjusted for any 1 changes in the cost of living, as determined by the Alabama 2 Gaming Commission. 3 Section 5. This amendment shall be self-executing, but the Legislature shall enact general laws to further its 5 6 purposes or provide for its implementation; provided, however, 7 that such laws may not be inconsistent with the express provisions of this amendment. 8 Section 2. An election upon the proposed amendment 9 10 shall be held in accordance with Sections 284 and 285 of the Constitution of Alabama of 1901, now appearing as Sections 284 11 12 and 285 of the Official Recompilation of the Constitution of 13 Alabama of 1901, as amended, and the election laws of this 14 state. 15 Section 3. The appropriate election official shall assign a ballot number for the proposed constitutional 16 17 amendment on the election ballot and shall set forth the following description of the substance or subject matter of 18 the proposed constitutional amendment: 19 "Proposing an amendment to the Constitution of 20 21 Alabama of 1901, To define electronic bingo, to create the 22 Alabama Gaming Commission, and to authorize the operation, regulation, and taxation of electronic bingo. 23 "Proposed by Act ." 24 This description shall be followed by the following 25 26 language:

"Yes () No ()."

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