
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1094 Session of
2013

INTRODUCED BY HEFFLEY, KNOWLES, PICKETT, STEPHENS, SACCONI,
DAVIS, MUNDY, SIMMONS, BARRAR, CUTLER, DENLINGER, TALLMAN,
HICKERNELL, LAWRENCE, MULLERY, TOOHIL, GALLOWAY, BENNINGHOFF,
ROCK, HAHN, MILLER, WATSON, R. BROWN, COX, RAPP, GINGRICH,
SWANGER, MACKENZIE, KAUFFMAN, MURT, GABLER, GILLEN, EVERETT
AND MOUL, APRIL 2, 2013

REFERRED TO COMMITTEE ON GAMING OVERSIGHT, APRIL 2, 2013

AN ACT

1 Amending Title 4 (Amusements) of the Pennsylvania Consolidated
2 Statutes, further providing for table game taxes.

3 The General Assembly of the Commonwealth of Pennsylvania
4 hereby enacts as follows:

5 Section 1. Section 13A62(b) and (c) of Title 4 of the
6 Pennsylvania Consolidated Statutes are amended to read:

7 § 13A62. Table game taxes.

8 * * *

9 (b) Deposits and distributions.---

10 (1) The tax imposed under subsection (a) shall be
11 payable to the department on a weekly basis and shall be
12 based upon gross table game revenue derived during the
13 previous week.

14 (2) All funds owed to the Commonwealth under this
15 section shall be held in trust for the Commonwealth by the
16 certificate holder until the funds are paid to the

1 department. Unless otherwise agreed to by the board, a
2 certificate holder shall establish a separate bank account
3 into which gross table game revenue shall be deposited and
4 maintained until such time as the funds are paid to the
5 department under this section or paid into the fund under
6 section 13A63(a) (relating to local share assessment).

7 (3) The tax imposed under subsection (a) shall be
8 deposited into the [General Fund.] Property Tax Relief Fund
9 established pursuant to section 1409 (relating to Property
10 Tax Relief Fund).

11 [(c) Deposits for property tax relief.--If, on the last day
12 of a fiscal year the balance of the Budget Stabilization Reserve
13 Fund established pursuant to section 1701-A of the act of April
14 9, 1929 (P.L.343, No.176), known as The Fiscal Code, exceeds
15 \$750,000,000, as certified by the Secretary of the Budget, the
16 deposits made into the General Fund pursuant to subsection (b)
17 (3) shall cease and thereafter be deposited into the Property
18 Tax Relief Fund established pursuant to section 1409 (relating
19 to Property Tax Relief Fund).]

20 Section 2. This act shall take effect July 1, 2013.