

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

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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.

16
17 A BILL
18 TO BE ENTITLED
19 AN ACT
20

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:

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

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

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

14 (b) A gross receipts tax on the operator of
15 electronic bingo is hereby levied in an amount equal to 30
16 percent of the bingo gross revenue of the licensee. The gross
17 receipts tax for each calendar week shall be paid to the
18 Alabama Department of Revenue by each licensee.

19 (c) The Alabama Department of Revenue shall make
20 rules respecting the reporting, collection, and enforcement of
21 the state gross receipts tax.

22 (d) The proceeds of the state gross receipts tax
23 shall be allocated by the Legislature.

24 (e) The county or the municipality, or both, in
25 which electronic bingo is licensed by the commission may
26 impose on the operator a license fee based on the size of the
27 facility, not to exceed one million five hundred thousand

1 dollars (\$1,500,000) per year, as annually adjusted for any
2 changes in the cost of living, as determined by the Alabama
3 Gaming Commission.

4 Section 5. This amendment shall be self-executing,
5 but the Legislature shall enact general laws to further its
6 purposes or provide for its implementation; provided, however,
7 that such laws may not be inconsistent with the express
8 provisions of this amendment.

9 Section 2. An election upon the proposed amendment
10 shall be held in accordance with Sections 284 and 285 of the
11 Constitution of Alabama of 1901, now appearing as Sections 284
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
16 assign a ballot number for the proposed constitutional
17 amendment on the election ballot and shall set forth the
18 following description of the substance or subject matter of
19 the proposed constitutional amendment:

20 "Proposing an amendment to the Constitution of
21 Alabama of 1901, To define electronic bingo, to create the
22 Alabama Gaming Commission, and to authorize the operation,
23 regulation, and taxation of electronic bingo.

24 "Proposed by Act _____."

25 This description shall be followed by the following
26 language:

27 "Yes () No ()."

