

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 165 Session of 2023

INTRODUCED BY R. MACKENZIE, M. BROWN, KAUFER, FLOOD, ADAMS,  
 ROWE, LEADBETER, GILLEN, D'ORSIE, HAMM, HEFFLEY, KAUFFMAN,  
 M. MACKENZIE, MARCELL, MOUL, E. NELSON, OWLETT, PICKETT,  
 PROBST, SCHLEGEL, STAMBAUGH, STRUZZI AND ZIMMERMAN,  
 MAY 24, 2023

REFERRED TO COMMITTEE ON GAMING OVERSIGHT, MAY 24, 2023

AN ACT

1 Amending Title 4 (Amusements) of the Pennsylvania Consolidated  
 2 Statutes, in table games, further providing for table game  
 3 taxes; and making a repeal.

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

6 Section 1. Section 13A62(b)(3) of Title 4 of the  
 7 Pennsylvania Consolidated Statutes is amended and the section is  
 8 amended by adding a subsection to read:

9 § 13A62. Table game taxes.

10 \* \* \*

11 (b) Deposits and distributions.--

12 \* \* \*

13 [(3) The tax imposed under subsection (a) shall be  
 14 deposited into the General Fund.]

15 \* \* \*

16 (d) Deposits to Property Tax Relief Fund.--Notwithstanding  
 17 any other provisions of law, beginning July 1, 2023, the tax

1 imposed under subsection (a) and the tax imposed under section  
2 2502 of the act of March 4, 1971 (P.L.6, No.2), known as the Tax  
3 Reform Code of 1971, shall be deposited into the Property Tax  
4 Relief Fund.

5 Section 2. Repeals are as follows:

6 (1) The General Assembly declares that the repeal under  
7 paragraph (2) is necessary to effectuate the addition of 4  
8 Pa.C.S. § 13A62(d).

9 (2) Section 2502.1 of the act of March 4, 1971 (P.L.6,  
10 No.2), known as the Tax Reform Code of 1971, is repealed.

11 Section 3. This act shall take effect July 1, 2023, or  
12 immediately, whichever is later.