

State of South Dakota

EIGHTY-SEVENTH SESSION
LEGISLATIVE ASSEMBLY, 2012

843T0259

SENATE BILL NO. 109

Introduced by: Senators Nelson (Tom), Lederman, Maher, and Rampelberg and
Representatives Verchio and Willadsen

1 FOR AN ACT ENTITLED, An Act to revise the definition of adjusted gross proceeds that are
2 subject to the Deadwood gaming gross revenue tax.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

4 Section 1. That subdivision (1) of § 42-7B-4 be amended to read as follows:

5 (1) "Adjusted gross proceeds," except in the case of the games of poker, gross proceeds
6 less cash prizes. In games of poker, the term means any sums wagered in a poker
7 hand which may be retained by the licensee as compensation which must be
8 consistent with the minimum and maximum amount established by the South Dakota
9 Commission on Gaming. The adjusted gross proceeds do not include any free or
10 promotional play provided by the licensee to a customer that has no cash value;

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