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 Example

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 Gambling tax
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Overview

This bill modifies the taxing structure for bingo halls offering paper pull-tabs. It removes the gross receipts of paper pull-tabs in a "qualified location" from the combined gross receipts tax. Gross receipts of paper pull-tabs are taxed at a flat rate of 9%. A location is a "qualified location" if in the last calendar year more than 50% of the organizations gross receipts came from the sale of paper pull-tabs.