

Subject All lawful gambling receipts subjected to a flat rate tax, and combined net receipts tax repealed

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Date March 10, 2025

Summary

This bill repeals the combined net receipts tax imposed on certain gambling receipts and subjects all gambling net receipts to a flat rate tax of five percent.

Under current law, the net receipts from paper bingo, paddlewheels, and raffles are subject to a flat rate tax of 8.5 percent, and net receipts from paper and electronic pulltabs, electronic bingo, and tipboards are subject to the combined net receipts tax as shown in the following table:

Annual combined net receipts thresholds	Tax
\$87,500 and under	8%
\$87,501 – \$122,500	\$7,000 plus 17% of the amount between \$87,500 and \$122,500
\$122,501 – \$157,500	\$12,950 plus 25% of the amount between \$122,500 and \$157,500
\$157,501 and over	\$21,700 plus 33.5% of the amount over \$157,500

Effective July 1, 2025.