

Act 1 of 2010
SB 711, PN 1586

Gaming Tax - Table Games

A state tax of 14 percent is imposed upon the daily gross table games revenue. This rate is applicable for the first two years of operation for each facility, after which time the rate will decrease to 12 percent. This tax is payable weekly to the Department of Revenue. The tax rate on fully automatic electronic gaming tables is 34 percent in addition to the tax of 14 percent or 12 percent imposed on all table games.

- Table games revenue is deposited in the General Fund. However, if at the close of a fiscal year, the balance in the Budget Stabilization Reserve (Rainy Day) Fund exceeds \$750 million, deposits will be made into the Property Tax Relief Fund.
- The Department of Revenue funds appropriations based on budgets approved by the legislature from the Gaming Fund to the Department of Revenue, Pennsylvania State Police, Pennsylvania Gaming Control Board and the Attorney General.

Act 46 of 2010
SB 1042, PN 2141

Educational Improvement Tax Credit

Increases the cap on the Educational Improvement Tax Credit to \$60 million for FY 2010-2011 as follows:

- \$40,202,400 for tax credits for contributions to scholarship organizations;
- \$13,401,600 for tax credits for contributions to educational improvement organizations;
and
- \$6,396,000 for tax credits for contributions to pre-kindergarten scholarship programs.

Enhanced Revenue Collection Account

Creates a restricted account entitled the Enhanced Revenue Collection Account. Revenues collected and the amount of refunds avoided due to expanded tax return review and tax collection activities are deposited into the account.

- Appropriates \$4.3 million to the account for fiscal year 2010-11 and again for fiscal year 2011-12 for the purpose of funding increased enforcement.
- The balance is transferred to the General Fund on June 15th.
- The Department of Revenue is required to provide reports to the House and Senate Appropriations Committees.

Act 118 of 2010 HB 2321, PN 4407

Wireless E-911 Emergency Services Fund Restricted Account

The bill amends the Public Safety Emergency Telephone Act to apply an E-911 surcharge on prepaid wireless telecommunication services and telephones. The bill imposes an E-911 surcharge of \$1 per retail transaction on prepaid wireless telecommunication services and telephones.

- The seller is required to remit all surcharges to the Department of Revenue.
- The Department of Revenue remits the surcharges collected to the State Treasury for deposit into the Wireless E-911 Emergency Services Fund.
- The Department may retain up to 2 percent of the remitted surcharges to pay for agency expenses related to administering the surcharge.