

STATE OF NEW YORK

8167

2025-2026 Regular Sessions

IN ASSEMBLY

May 5, 2025

Introduced by M. of A. WRIGHT -- read once and referred to the Committee on Racing and Wagering

AN ACT to amend the racing, pari-mutuel wagering and breeding law, in relation to authorizing two percent of mobile sports tax revenue be used for youth team sports funding

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Subdivision 8 of section 1367 of the racing, pari-mutuel
2 wagering and breeding law, as added by section 3 of part Y of chapter 59
3 of the laws of 2021, is amended to read as follows:

4 8. (a) Notwithstanding section thirteen hundred fifty-one of this
5 article, mobile sports wagering gross gaming revenue and tax revenue
6 shall be excluded from sports wagering gross gaming revenue and tax
7 revenue. Mobile sports wagering tax revenue shall be separately main-
8 tained and returned to the state for deposit into the state lottery fund
9 for education aid except as otherwise provided in this subdivision. Any
10 interest and penalties imposed by the commission relating to those
11 taxes, all penalties levied and collected by the commission, and the
12 appropriate funds, cash or prizes forfeited from sports wagering shall
13 be deposited into the state lottery fund for education.

14 (b) In the first fiscal year in which mobile sports wagering licensees
15 commence operations and accept mobile sports wagers pursuant to this
16 section, the commission shall pay into the commercial gaming fund one
17 percent of the state tax imposed on mobile sports wagering by this
18 section to be distributed for problem gambling education and treatment
19 purposes pursuant to paragraph a of subdivision four of section ninety-
20 seven-nnnn of the state finance law; provided however, that such amount
21 shall be equal to six million dollars for each fiscal year thereafter.

22 (c) In the first fiscal year in which mobile sports wagering licensees
23 commence operations and accept mobile sports wagers pursuant to this
24 section, the commission shall pay one percent of the state tax imposed

EXPLANATION--Matter in italics (underscored) is new; matter in brackets
[-] is old law to be omitted.

LBD09670-04-5

1 on mobile sports wagering by this section to the general fund, a program
2 to be administered by the office of children and family services for a
3 statewide youth sports activities and education grant program for the
4 purpose of providing annual awards to sports teams and programs for
5 underserved youth under the age of eighteen years for programming,
6 improvements, and equipment; provided however, that such amount shall be
7 equal to [~~five~~] two percent of mobile sports tax revenue and no less
8 than twenty million dollars for each fiscal year thereafter. Fifty
9 percent of such funding shall be used for capital expenditures and the
10 remaining fifty percent shall be used for programming. Capital expendi-
11 ture funding shall be distributed by county youth bureaus. Programmatic
12 funding shall be distributed by county youth bureaus, except in the city
13 of New York where seventy-five percent of programming funding shall be
14 distributed by the city's department of youth and community development
15 and twenty-five percent of such funding shall be distributed by Laureus
16 Sport for Good Foundation USA. Each county youth bureau, the city of New
17 York's department of youth and community development, and Laureus Sport
18 for Good Foundation USA shall issue a report to the commissioner on the
19 recipients of such funding, the use of the funds, and the impact of the
20 funding within six months of the end of each grant period.

21 (d) The commission shall require at least monthly deposits by a plat-
22 form provider of any payments pursuant to subdivision seven of this
23 section, at such times, under such conditions, and in such depositories
24 as shall be prescribed by the state comptroller. The deposits shall be
25 deposited to the credit of the state commercial gaming revenue fund. The
26 commission shall require a monthly report and reconciliation statement
27 to be filed with it on or before the tenth day of each month, with
28 respect to gross revenues and deposits received and made, respectively,
29 during the preceding month.

30 § 2. This act shall take effect on the first of April next succeeding
31 the date on which it shall have become a law.