## STATE OF NEW YORK

6647

2017-2018 Regular Sessions

## IN SENATE

June 9, 2017

Introduced by Sen. HELMING -- read twice and ordered printed, and when printed to be committed to the Committee on Rules

AN ACT to amend the tax law, in relation to the percentage of free play allowance credits

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

Section 1. Paragraph 3 of subdivision i of section 1617-a of the tax law, as amended by section 1 of part $S S$ of chapter 60 of the laws of 2016, is amended to read as follows:
(3) For each video lottery facility, the annual value of the free play allowance credits authorized for use by the operator pursuant to this subdivision shall not exceed an amount equal to fifteen percent of the total amount wagered on video lottery games after payout of prizes $\perp_{\perp}$ except in the event that a commercial casino as defined by section thirteen hundred ten of the racing, pari-mutuel wagering and breeding law is given a greater than a fifteen percent free play allowance, a video lottery facility that is located within forty miles of the commercial casino shall receive the same percentage of free play allowance credits as allowed to that commercial casino. The gaming commission shall establish procedures to assure that free play allowance credits do not exceed such amount.
§ 2. This act shall take effect immediately.

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

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