

# STATE OF NEW YORK

9526--A

## IN ASSEMBLY

January 19, 2018

Introduced by M. of A. WOERNER -- read once and referred to the Committee on Ways and Means -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

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:

1 Section 1. Paragraph 3 of subdivision i of section 1617-a of the tax  
2 law, as amended by section 1 of part SS of chapter 60 of the laws of  
3 2016, is amended to read as follows:

4 (3) For each video lottery facility, the annual value of the free play  
5 allowance credits authorized for use by the operator pursuant to this  
6 subdivision shall not exceed an amount equal to fifteen percent of the  
7 total amount wagered on video lottery games after payout of prizes  
8 provided, however, if a video lottery facility is located in development  
9 zone two as defined by section thirteen hundred ten of the racing, pari-  
10 mutuel wagering and breeding law, and the nearest commercial casino, as  
11 defined by section thirteen hundred one of the racing, pari-mutuel  
12 wagering and breeding law, is given a greater than fifteen percent free  
13 play allowance, the video lottery facility shall receive the same  
14 percentage of free play allowance credits as allowed to the nearest  
15 commercial casino. The gaming commission shall establish procedures to  
16 assure that free play allowance credits do not exceed such amount.

17 § 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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