

STATE OF NEW YORK

2615

2025-2026 Regular Sessions

IN SENATE

January 21, 2025

Introduced by Sen. ADDABBO -- read twice and ordered printed, and when printed to be committed to the Committee on Racing, Gaming and Wagering

AN ACT to amend the racing, pari-mutuel wagering and breeding law, in relation to authorizing one percent of mobile sports tax revenue be used for problem gambling

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. Notwithstanding section thirteen hundred fifty-one of this article,
5 mobile sports wagering gross gaming revenue and tax revenue shall be
6 excluded from sports wagering gross gaming revenue and tax revenue.
7 Mobile sports wagering tax revenue shall be separately maintained and
8 returned to the state for deposit into the state lottery fund for educa-
9 tion aid except as otherwise provided in this subdivision. Any interest
10 and penalties imposed by the commission relating to those taxes, all
11 penalties levied and collected by the commission, and the appropriate
12 funds, cash or prizes forfeited from sports wagering shall be deposited
13 into the state lottery fund for education. In the first fiscal year in
14 which mobile sports wagering licensees commence operations and accept
15 mobile sports wagers pursuant to this section, the commission shall pay
16 into the commercial gaming fund one percent of the state tax imposed on
17 mobile sports wagering by this section to be distributed for problem
18 gambling education and treatment purposes pursuant to paragraph a of
19 subdivision four of section ninety-seven-nnnn of the state finance law;
20 provided however, that such amount shall be equal to one percent of
21 mobile sports tax revenue and no less than six million dollars for each
22 fiscal year thereafter. In the first fiscal year in which mobile sports
23 wagering licensees commence operations and accept mobile sports wagers

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

LBD06886-01-5

1 pursuant to this section, the commission shall pay one percent of the
2 state tax imposed on mobile sports wagering by this section to the
3 general fund, a program to be administered by the office of children and
4 family services for a statewide youth sports activities and education
5 grant program for the purpose of providing annual awards to sports
6 programs for underserved youth under the age of eighteen years; provided
7 however, that such amount shall be equal to five million dollars for
8 each fiscal year thereafter. The commission shall require at least
9 monthly deposits by a platform provider of any payments pursuant to
10 subdivision seven of this section, at such times, under such conditions,
11 and in such depositories as shall be prescribed by the state comp-
12 troller. The deposits shall be deposited to the credit of the state
13 commercial gaming revenue fund. The commission shall require a monthly
14 report and reconciliation statement to be filed with it on or before the
15 tenth day of each month, with respect to gross revenues and deposits
16 received and made, respectively, during the preceding month.

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