

**§1218. Allocation of funds**

**1. Tax imposed; allocation of funds.** An operator shall collect and distribute 10% of adjusted gross sports wagering receipts to the director to be forwarded by the director to the Treasurer of State for distribution as follows:

A. One percent of the adjusted gross sports wagering receipts must be deposited in the General Fund for the administrative expenses of the Gambling Control Unit within the department; [PL 2021, c. 681, Pt. J, §6 (NEW).]

B. One percent of the adjusted gross sports wagering receipts must be deposited in the Gambling Addiction Prevention and Treatment Fund established by Title 5, section 20006-B; [PL 2021, c. 681, Pt. J, §6 (NEW).]

C. Fifty-five hundredths of 1% of the adjusted gross sports wagering receipts must be paid to the State Harness Racing Commission for distribution as described in section 290, subsection 2; [PL 2021, c. 681, Pt. J, §6 (NEW).]

D. Fifty-five hundredths of 1% of the adjusted gross sports wagering receipts must be deposited in the Sire Stakes Fund established in section 281; [PL 2021, c. 681, Pt. J, §6 (NEW).]

E. Four-tenths of 1% of the adjusted gross sports wagering receipts must be deposited in the Agricultural Fair Promotion Fund established pursuant to Title 7, section 103; and [PL 2021, c. 681, Pt. J, §6 (NEW).]

F. Six and one-half percent of the adjusted gross sports wagering receipts must be deposited in the General Fund. [PL 2021, c. 681, Pt. J, §6 (NEW).]

[PL 2021, c. 681, Pt. J, §6 (NEW).]

**2. Due dates; late payments.** The director may adopt rules establishing the dates on which payments required by this section are due. All payments not remitted when due must be paid together with interest on the unpaid balance at a rate of 1.5% per month.

[PL 2021, c. 681, Pt. J, §6 (NEW).]

**SECTION HISTORY**

PL 2021, c. 681, Pt. J, §6 (NEW).

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