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An Act To Clarify the Taxability of Promotional Credits in the State Gaming Laws

Be it enacted by the People of the State of Maine as follows:

Sec. 1. 8 MRSA §1001, sub-§36-A is enacted to read:

36-A. Promotional credit. "Promotional credit" means any noncashable electronic thing of value used solely to play a slot machine that is provided by a slot machine operator to customers and approved by the Gambling Control Board. Promotional credits played by slot machine customers have no value attributed to their use for purposes of calculating gross slot machine income and net slot machine income.

Sec. 2. 8 MRSA §1003, sub-§3, ¶J, as enacted by PL 2003, c. 687, Pt. A, §5 and affected by Pt. B, §11, is amended to read:

J. Gambling-related advertising and marketing programs, including the use of a promotional credit;
and

SUMMARY

This bill amends the Gambling Control Board laws to clarify that use of promotional credits awarded through a promotional program offered by a slot machine operator and approved by the Gambling Control Board are not included in the calculation of gross slot machine income and net slot machine income.