

HOUSE OF REPRESENTATIVES

KENTUCKY GENERAL ASSEMBLY AMENDMENT FORM  
2021 REGULAR SESSION  
**Unofficial Document**

Amend printed copy of **HB 226/HCS 1**

On page 21, after line 13, insert the following:

"➔Section 8. KRS 138.513 is amended to read as follows:

- (1) Beginning August 1, 2014, an excise tax is imposed on all advance deposit account wagering licensees licensed under KRS 230.260 at a rate of one-half of one percent (0.5%) of all amounts wagered through the licensee by Kentucky residents.
- (2) **Unless KRS 138.510 is amended by the General Assembly, the excise tax imposed on all advance deposit account wagering licensees licensed under KRS 230.260 shall be set at a rate of one and a half percent (1.5%) on all amounts wagered through the licensee by Kentucky residents, and this rate shall become effective on July 1, 2022.**
- (3) The tax imposed by this section shall be paid, collected, administered, and distributed as provided in KRS 138.530.";

Renumber subsequent section;

On page 21, line 16, after "and" delete "this Act takes effect" and insert in lieu thereof " Sections 1 to 7 of this Act take effect".

Amendment No. \_\_\_\_\_

Rep. Rep. David W. Osborne

Committee Amendment \_\_\_\_\_

Signed: \_\_\_\_\_

Floor Amendment \_\_\_\_\_

LRC Drafter: \_\_\_\_\_

Adopted: \_\_\_\_\_

Date: \_\_\_\_\_

Rejected: \_\_\_\_\_

Doc. ID: XXXX

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