

In response to the committee's request for a proposal regarding the fees and tax rates imposed in the various sports betting bills before the committee, Executive Director Champion proposes:

1. *License Fees:*

Increase the license fees for facility operators and mobile operators as follows:

- *Facility operator:* \$20,000, 2-year initial fee \$20,000, 2-year renewal fee
- *Mobile operator:* \$200,000, 2-year initial fee \$200,000, 2-year renewal fee

Keep the following license fees as drafted:

- *Management services:* \$20,000, 2-year initial fee \$20,000, 2-year renewal fee
- *Supplier:* \$20,000, 2-year initial fee \$20,000, 2-year renewal fee

2. *Occupational License fees:*

- Keep the \$250 initial fee
- Keep the \$50 annual renewal fee but add an option for a \$100 3-year renewal fee

3. *Tax rates:*

- *Facility operators:* retain the 10% tax rate on adjusted gross sports wagering receipts (AGSWR)
- *Mobile operators:* reduce from 16% to 14% the tax rate on AGSWR

4. *Due dates and late payments:* amend the language found in §1215(3) of LD 1352, LD 1404 or LD 1405 or the identical language found in §1219(3) of LD 1527 to establish by statute the due day for tax payments under the bills, rather than requiring the director to adopt rules establishing the due dates for these tax payments:

3. Due dates; late payments. ~~The director may adopt rules establishing the dates on which payments required by this section are due.~~ Payments are due by 5:00 pm on the 10th of each month for payments due from the previous month. If the 10th day falls on a holiday or weekend it shall be due the next business day. All payments not remitted when due must be paid together with interest on the unpaid balance at a rate of 1.5% per month.