

LAWFUL SPORTS BETTING ACT (EXCERPT)
Act 149 of 2019

432.414 Imposition of tax; exception.

Sec. 14.

(1) Except for a sports betting operator that is an Indian tribe, a sports betting operator is subject to a tax of 8.4% on its adjusted gross sports betting receipts received by the sports betting operator.

(2) A sports betting operator that is an Indian tribe is subject to the payment requirements under section 7(1)(f).

(3) A sports betting operator shall pay the tax or payment, as applicable, under subsection (1) or (2) on a monthly basis. The payment for each monthly accounting period is due on the tenth day of the following month.

(4) A sports betting operator is not subject to any excise tax, license tax, privilege tax, occupation tax, or other tax, payment, or fee imposed exclusively on a sports betting operator or sports betting operators by the state or any political subdivision of this state, except as provided in this act. This subsection does not impair the contractual rights under an existing development agreement between a city and a sports betting operator that holds a casino license under the Michigan Gaming Control and Revenue Act, 1996 IL 1, MCL 432.201 to 432.226.

(5) In addition to payment of the tax and other fees as provided in this act, and to any payment required pursuant to an existing development agreement described in subsection (4), if a city has imposed a municipal services fee equal to 1.25% on a casino licensee, the city may charge a 1.25% fee on the adjusted gross sports betting receipts of a sports betting operator that holds a casino license under the Michigan Gaming Control and Revenue Act, 1996 IL 1, MCL 432.201 to 432.226, whose casino is in that city.

History: 2019, Act 149, Imd. Eff. Dec. 20, 2019