

# SENATE BILL 95

Q7

9lr0126

(PRE-FILED)

---

By: **Chair, Budget and Taxation Committee (By Request - Departmental - Comptroller)**

Requested: September 30, 2008

Introduced and read first time: January 14, 2009

Assigned to: Budget and Taxation

---

## A BILL ENTITLED

1 AN ACT concerning

2 **Gaming Machines - Tamperproof Counters**

3 FOR the purpose of requiring certain gaming machines to have functioning  
4 tamperproof counters.

5 BY repealing and reenacting, with amendments,  
6 Article - Tax - General  
7 Section 4-202  
8 Annotated Code of Maryland  
9 (2004 Replacement Volume and 2008 Supplement)

10 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF  
11 MARYLAND, That the Laws of Maryland read as follows:

12 **Article - Tax - General**

13 4-202.

14 (a) (1) Each person who has gross receipts subject to the admissions and  
15 amusement tax shall keep complete and accurate records in the form and with the  
16 information that the Comptroller requires by regulation.

17 (2) **A FUNCTIONING TAMPERPROOF COUNTER IS REQUIRED FOR**  
18 **A GAMING MACHINE THAT:**

19 (I) **OPERATES AFTER INSERTION OF COINS, TOKENS,**  
20 **CURRENCY, CREDIT CARDS, OR ANY OTHER FORM OF PAYMENT;**

---

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1                   **(II) UTILIZES MECHANICAL PARTS OR ELECTRONIC**  
2 **COMPUTER CIRCUITRY FOR OPERATION OR BOTH; AND**

3                   **(III) REWARDS THE PLAYER WITH COUPONS, MERCHANDISE,**  
4 **TOKENS, OR ANY OTHER TYPE OF WINNINGS INCLUDING A SPECIFIED NUMBER**  
5 **OF FREE GAMES, WITHOUT INSERTING ADDITIONAL COINS, TOKENS, CURRENCY,**  
6 **CREDIT CARDS, OR ANY OTHER FORM OF PAYMENT.**

7           (b)    The person who is required under subsection (a) of this section to keep  
8 records shall make the records available for inspection and examination by the  
9 Comptroller at any time during business hours.

10           (c)   The person shall keep the records required under subsection (a) of this  
11 section for 4 years, unless the Comptroller consents in writing to an earlier destruction  
12 of the records or requires in writing that the records be kept longer than 4 years.

13           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
14 July 1, 2009.