

LAWFUL SPORTS BETTING ACT (EXCERPT)
Act 149 of 2019

432.415 Allocation of tax.

Sec. 15.

The tax imposed under section 14(1) must be allocated as follows:

(a) Thirty percent to the city in which the sports betting operator's casino is located, for use in connection with the following:

- (i) The hiring, training, and deployment of street patrol officers in that city.
- (ii) Neighborhood development programs designed to create jobs in that city with a focus on blighted neighborhoods.
- (iii) Public safety programs such as emergency medical services, fire department programs, and street lighting in that city.
- (iv) Anti-gang and youth development programs in that city.
- (v) Other programs that are designed to contribute to the improvement of the quality of life in that city.
- (vi) Relief to the taxpayers of that city from 1 or more taxes or fees imposed by that city.
- (vii) The costs of capital improvements in that city.
- (viii) Road repairs and improvements in that city.

(b) Sixty-five percent to this state to be deposited into the fund.

(c) Five percent to the Michigan agriculture equine industry development fund created under section 20 of the horse racing law of 1995, 1995 PA 279, MCL 431.320. However, if the 5% allocated under this subdivision to the Michigan agriculture equine industry development fund created under section 20 of the horse racing law of 1995, 1995 PA 279, MCL 431.320, exceeds \$3,000,000.00 in a fiscal year, the amount in excess of \$3,000,000.00 must be allocated and deposited in the fund created under section 16.

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