



**House
Legislative
Analysis
Section**

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**TAX NONRESIDENTS ON
CASINO/TRACK WINNINGS**

House Bill 4556

Sponsor: Rep. Steve Bieda

Committee: Tax Policy

Complete to 4-21-03

A SUMMARY OF HOUSE BILL 4556 AS INTRODUCED 4-10-03

The bill would amend the Income Tax Act to include in the taxable income of nonresidents casino winnings and winnings from pari-mutuel wagering at licensed horse racing meetings. The bill would apply to proceeds paid after October 1, 2003.

The bill would apply to casinos regulated under the Michigan Gaming Control and Revenue Act (such as those in Detroit) and the tribal casinos where gaming is conducted under the federal Indian Gaming Regulatory Act. The horse racing meetings would be those licensed under the Horse Racing Law of 1995.

MCL 206.110

House Bill 4556 (4-21-03)

Analyst: M. Wolf

■ This analysis was prepared by nonpartisan House staff for use by House members in their deliberations, and does not constitute an official statement of legislative intent.