**A** **BILL**

TO AMEND CHAPTER 1, TITLE 54, CODE OF LAWS OF SOUTH CAROLINA, 1976, BY DESIGNATING SECTIONS 54‑1‑10 THROUGH 54‑1‑40 AS ARTICLE 1, ENTITLED “GENERAL PROVISIONS”; AND BY ADDING ARTICLE 5 ENACTING THE “WATERCRAFT GAMBLING ACT” SO AS TO MAKE IT LAWFUL TO USE GAMBLING DEVICES ON WATERCRAFT AND TO PROVIDE DEFINITIONS.

Be it enacted by the General Assembly of the State of South Carolina:

SECTION 1. A. Sections 54‑1‑10 through 54‑1‑40 of the 1976 Code are designated Article 1, Chapter 1, Title 54 of the 1976 Code entitled “General Provisions”.

B. Chapter 1, Title 54 of the 1976 Code is amended by adding:

“Article 5

The Watercraft Gambling Act

Section 54‑1‑410. (A) As used in this article:

(1) ‘Watercraft’ means watercraft used or capable of being used as a means of transportation on or in water, as well as a ship, boat, barge, or other watercraft or other structure capable of floating on or in the water.

(2) ‘Gambling device’ means, but is not limited to, slot machines, punch boards, video poker, blackjack machines, keeno, or other video gambling machines.

(B) It is lawful for a person to use a gambling device aboard a watercraft within the jurisdiction of this State.

(C) A tax equal to thirty‑five percent is levied on net watercraft gambling proceeds, payable monthly. On the fifteenth day of each month, a return with the tax due and payable for the preceding month must be filed with the Department of Revenue. The provisions of Chapter 54, Title 12 apply to the reporting, payment, enforcement, and collection of this tax. For purposes of this subsection, ‘net watercraft gambling proceeds’ means the total amount wagered or otherwise paid with regard to a gambling device aboard a watercraft, less amounts paid out as winnings. Of the amount collected, the State Treasurer shall remit seventy‑five percent to the general fund of the State and the remaining twenty‑five percent to the county in which the watercraft is located. If the watercraft is located in a municipality, the municipality must receive a portion of the county’s share in the proportion that the population of the municipality is of the total population of the county.

(D) The provisions of this article are applicable to a municipality and county that has not passed ordinances pursuant to the provisions of Section 3‑11‑500.”

SECTION 2. This act takes effect July 1, 2009.

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