



One Hundred First Legislature - Second Session - 2010  
**Introducer's Statement of Intent**  
**LB 983**

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**Chairperson:** Abbie Cornett  
**Committee:** Revenue  
**Date of Hearing:** February 3, 2010

The following constitutes the reasons for this bill and the purposes which are sought to be accomplished thereby:

Legislative Bill 983 amends the Mechanical Amusement Device Tax Act and proposes to define and regulate “skilled mechanical devices.” The bill further gives the Department of Revenue the clear authority to regulate “skilled mechanical devices” similar to how it currently regulates “mechanical devices.”

LB 983, as it pertains to the Act, does not authorize any game of chance.

Legislative Bill 983 also places a 10% excise fee on the net revenue of these machines and allocates the revenue to the State Racing Commission to be spent on horseracing purses and racetrack construction.

**Principal Introducer:** \_\_\_\_\_  
**Senator Russ Karpisek**