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Chairman Dolan, Vice Chair Cirino, Ranking Member Sykes, and members of the Finance Committee, thank you for allowing me to provide sponsor testimony on SB 190, which would reduce the sports gaming tax back to its original level. The bill cuts the sports gaming tax from its current 20% back to the 10% it was originally at. In last year's budget, it was increased to 20%.

According to the Tax Foundation, the 20% rate makes us the 6th highest out of the 38 states with sports betting. The lowest in the country are Iowa and Nevada, three times lower than our rate. Our border states, Kentucky, Michigan, Indiana, and West Virginia, now all have significantly lower tax rates. This puts us at a significant regional and national disadvantage. As well, it makes it significantly difficult for b and c license holders to be financially feasible. 10% was a reasonable tax rate that put us in the middle of the pack. While I'd love for us to be at the 6.75% rate to tie lowest in the country, going back to 10% is reasonable.

Thank you for allowing me to testify. I'd be happy to answer any questions.