Bill Fact Sheet – December 5, 2025 https://legilist.com Bill page: https://legilist.com/bill/110/hr/5523

HR 5523

Internet Gambling Regulation and Tax Enforcement Act of 2008

Congress: 110 (2007–2009, Ended)

Chamber: House Policy Area: Taxation Introduced: Mar 4, 2008

Current Status: Referred to the House Committee on Ways and Means.

Latest Action: Referred to the House Committee on Ways and Means. (Mar 4, 2008)

Official Text: https://www.congress.gov/bill/110th-congress/house-bill/5523

Sponsor

Name: Rep. McDermott, Jim [D-WA-7]

Party: Democratic • State: WA • Chamber: House

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Mar 4, 2008

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
110 HR 2607	Related bill	Jun 7, 2007: Referred to the House Committee on Ways and Means.
110 HR 2046	Related bill	Apr 30, 2007: Referred to the Subcommittee on Commerce, Trade and Consumer Protection.

Summary (as of Mar 4, 2008)

Internet Gambling Regulation and Tax Enforcement Act of 2008 - Amends the Internal Revenue Code to: (1) impose an Internet gambling license fee on Internet gambling operators; (2) require such operators to file informational returns identifying themselves and the individuals placing wagers with them; (3) require withholding of tax on annual Internet gambling winnings of more than \$5,000; (4) impose a 30% tax on the Internet gambling winnings of nonresident aliens; and (5) impose the excise tax on wagers on any individual who places a wager with an unlicensed Internet gambling operator.

Actions Timeline

- Mar 4, 2008: Introduced in House
- Mar 4, 2008: Referred to the House Committee on Ways and Means.