

## HR 2230

### Internet Gambling Regulation and Tax Enforcement Act of 2011

**Congress:** 112 (2011–2013, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Jun 16, 2011

**Current Status:** Referred to the Committee on Ways and Means, and in addition to the Committee on Education and the Workforce, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned. (Jun 16, 2011)

**Latest Action:** Referred to the Committee on Ways and Means, and in addition to the Committee on Education and the Workforce, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned. (Jun 16, 2011)

**Official Text:** <https://www.congress.gov/bill/112th-congress/house-bill/2230>

#### Sponsor

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

**Party:** Democratic • **State:** WA • **Chamber:** House

#### Cosponsors (7 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Campbell, John [R-CA-48]	R · CA		Jun 16, 2011
Rep. Frank, Barney [D-MA-4]	D · MA		Jun 16, 2011
Rep. Conyers, John, Jr. [D-MI-14]	D · MI		Jun 24, 2011
Rep. Polis, Jared [D-CO-2]	D · CO		Jul 14, 2011
Rep. King, Peter T. [R-NY-3]	R · NY		Jul 15, 2011
Rep. Blumenauer, Earl [D-OR-3]	D · OR		Mar 9, 2012
Del. Sablan, Gregorio Kilili Camacho [D-MP-At Large]	D · MP		Apr 26, 2012

#### Committee Activity

Committee	Chamber	Activity	Date
Education and Workforce Committee	House	Referred To	Jun 16, 2011
Ways and Means Committee	House	Referred To	Jun 16, 2011

#### Subjects & Policy Tags

##### Policy Area:

Taxation

#### Related Bills

No related bills are listed.

Internet Gambling Regulation and Tax Enforcement Act of 2011 - Amends the Internal Revenue Code to: (1) impose a tax on each Internet gambling licensee equal to 2% of all funds deposited by Internet gambling customers of such licensee for placing a bet or wager and an additional 50% tax on unauthorized bets or wagers; (2) require such licensees to keep daily records of gambling deposits and file informational returns identifying themselves and the individuals placing bets or wagers with them; (3) require licensees to pay state and Indian tribal governments an amount equal to the monthly pro rata state and Indian tribal government online gambling tax; (4) require withholding of tax on net Internet gambling winnings and on the gross amount of winnings of nonresident aliens; and (5) extend the excise tax on wagers to include wagers placed within the United States or any commonwealth, territory, or possession by a U.S. citizen or resident.

Directs the Secretary of the Treasury to make grants to states to carry out an American Heritage Program through state arts agencies. Allocates .5% of the tax revenues received after December 31, 2010, that are attributable to Internet gambling to the American Heritage Block Grant Fund to finance the American Heritage Program.

Amends the Social Security Act to establish the Transitional Assistance Trust Fund to finance state plans for transitional education and job training assistance to individuals who are, or were formerly, in foster care. Allocates 25% of the tax revenues received after December 31, 2010, that are attributable to Internet gambling to the Trust Fund.

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## **Actions Timeline**

- **Jun 16, 2011:** Introduced in House
- **Jun 16, 2011:** Referred to the Committee on Ways and Means, and in addition to the Committee on Education and the Workforce, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.