

*Maryland Lottery and Gaming Control Commission*

**STAFF AGENDA MEMORANDUM**

**DATE OF MEETING:** May 25, 2017

**AGENDA ITEM:** **New Regulation – Collection of Taxes, Fees, and Penalties**

**36.03.08.01 – Collection of Taxes, Fees, and Penalties**

**PRESENTER:** Gina Smith, Deputy Director/CFO

**ISSUE SUMMARY:** This regulation allows a casino that returns to successful players more than the amount of money bet through VLTs or table games on a given day to subtract the difference between the amount bet and the amount returned to players from its proceeds of the next consecutive gaming day. Losses may not be subtracted for more than two consecutive gaming days.

**COMMISSION ACTION REQUIRED/REQUESTED:** Approval of the new regulation as submitted.

**STAFF RECOMMENDATIONS:** Staff recommends approval.