

## **AS 43.35 Gaming and Gambling on Passenger Vessels**

### **Sec. 43.35.200. Gambling activities aboard commercial vessels purportedly authorized by federal law.**

AS 43.35.200 – 43.35.220 apply to the use of playing cards, dice, roulette wheels, coin-operated instruments or machines, or other objects or instruments used, designed, or intended for gaming or gambling used in the waters under the jurisdiction of the State of Alaska on a voyage described in 15 U.S.C. 1175(c)(2), and to any other gambling activities taking place aboard large passenger vessels in the state.

### **Sec. 43.35.210. Tax on gambling activities authorized by AS 43.35.200.**

There is imposed on the operator of gaming or gambling activities aboard large passenger vessels in the state a tax of 33 percent of the adjusted gross income from those activities. "Adjusted gross income" means gross income less prizes awarded and federal and municipal taxes paid or owed on the income. The tax shall be collected and is due and payable to the Department of Revenue in the manner and at the times required by the Department of Revenue.

### **Sec. 43.35.220. Disposition of receipts.**

The proceeds from the tax on gambling operations aboard commercial passenger vessels in the state's marine water shall be deposited in a special "commercial vessel passenger tax account" in the general fund.