

SB 83-FN - AS AMENDED BY THE SENATE

03/13/2025 0773s
03/27/2025 1102s

2025 SESSION

25-0994
02/08

SENATE BILL **83-FN**

AN ACT establishing an elderly, disabled, blind, and deaf property tax exemption reimbursement fund, authorizing video lottery terminals, renaming the lottery commission, and creating a voluntary statewide self-exclusion database.

SPONSORS: Sen. Lang, Dist 2; Sen. Avard, Dist 12; Sen. Gannon, Dist 23; Sen. Pearl, Dist 17; Rep. Moffett, Merr. 4

COMMITTEE: Commerce

ANALYSIS

This bill:

- I. Establishes an elderly, disabled, blind, and deaf property tax exemption fund to provide reimbursements to municipalities.
- II. Authorizes video lottery terminals at facilities licensed to conduct charitable gaming.
- III. Creates a statewide self-exclusion list to combat problem gambling.
- IV. Renames the state lottery commission to better reflect its statutory obligations.

Explanation: Matter added to current law appears in ***bold italics***.
Matter removed from current law appears [~~in brackets and struckthrough.~~]
Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

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STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Twenty Five

AN ACT establishing an elderly, disabled, blind, and deaf property tax exemption reimbursement fund, authorizing video lottery terminals, renaming the lottery commission, and creating a voluntary statewide self-exclusion database.

Be it Enacted by the Senate and House of Representatives in General Court convened:

1 1 State Lottery and Gaming Commission. Amend RSA 284:21-a to read as follows:
2 284:21-a State Lottery **and Gaming** Commission. There shall be and hereby is created a state
3 lottery **and gaming** commission consisting of 3 members who shall be appointed and may be
4 removed for cause by the governor with the advice and consent of the council. One member shall be
5 appointed for one year, one for 2 years and one for 3 years, and upon the expiration of their terms of
6 office their successors shall be appointed for a term of 3 years. Any vacancy shall be filled by
7 appointment for the unexpired term. No member of the commission shall have any pecuniary or
8 other interest in any supplier or agent to the commission or in any licensee licensed under the
9 provisions of this chapter. ***The commission shall be properly addressed as the “New
10 Hampshire lottery and gaming commission” but all statutory and regulatory references to
11 “lottery commission” shall remain valid and shall be used synonymously.***

12 2 Definitions. Amend RSA 287-D:1, XII to read as follows:
13 XII. ***“Video Lottery Terminal” or “VLT” means any device which, upon payment of
14 bills, coins or vouchers, is available to play or operate and may entitle the patron to receive
15 cash, vouchers, or electronic credits redeemable for cash. The results, including options
16 available to the patron, are randomly determined by the device. A device may use spinning
17 reels or video displays or both. This definition does not include any device that sells lottery
18 tickets, pari-mutuel wagers, nor any device which is operated through, utilizes, or is played
19 on or with assistance from the Internet.***

20 XIII. "Wager" means a monetary agreement between 2 or more persons that a sum of money
21 or other valuable thing shall be paid to one of them on the happening or not happening of an
22 uncertain event. Wager may be used synonymously with the term "bet."

23 3 Rulemaking. Amend RSA 287-D:3, XVII to read as follows:
24 XVII. ***The licensing and enforcement of VLT licensees, terminals, and compliance
25 requirements under RSA 287-J.***

26 XVIII. Other matters related to the proper administration of this chapter.

27 4 New Chapter; Video Lottery Terminals. Amend RSA by inserting after chapter 287-I the
28 following new chapter:

VIDEO LOTTERY TERMINALS

287-J:1 Definitions.

For the purposes of this chapter these words shall have the following meaning:

I. "Applicant" means an individual or entity applying for a license under this chapter.

II. "Commission" means the lottery and gaming commission.

III. "Gross video lottery revenue" means the total of all sums actually received by a VLT licensee from operation of video lottery terminals, minus the total of all sums actually paid out as winnings to patrons, less any free play paid to patrons. The maximum amount of free play that any one licensee can deduct from gross video lottery revenue shall be 12.5 percent in any calendar year.

IV. "Facility" means a facility licensed under RSA 287-D for the conduct of charitable gaming.

V. "Video lottery terminal" or "VLT" means any device which, upon payment of bills, coins or vouchers, is available to play or operate and may entitle the patron to receive cash, vouchers, or electronic credits redeemable for cash. The results, including options available to the patron, are randomly determined by the device. A device may use spinning reels or video displays or both. This definition does not include any device that sells lottery tickets, pari-mutuel wagers, nor any device which is operated through, utilizes, or is played on or with assistance from the Internet.

VI. "VLT license" means a license issued in accordance with this section, to offer video lottery terminals to the public.

VII. "VLT licensee" means a game operator employer licensee that has been granted a VLT license under this section.

VIII. "Voucher" means a printed wagering instrument, issued by a video lottery terminal at a facility, that has a fixed dollar wagering value which can only be used to acquire an equivalent value of cashable credits or cash.

287-J:2 Enforcement. The commission, with the assistance of the attorney general and the chief of police of any city or town where licensed facilities are located, shall administer and enforce the provisions of this chapter. To enforce the requirements of this chapter, the commission may exercise all rights of enforcement, including but not limited to its subpoena power, investigation authority, and authority to issue administrative orders and fines, granted to the commission by RSA 287-D.

287-J:3 Rulemaking. The commission shall adopt rules, pursuant to RSA 541-A, relative to:

I. The application procedure for VLT licenses for game operators.

II. Information to be required on VLT license applications for VLT licenses for game operators.

III. The conducting and operation of video lottery terminals.

IV. Accountability controls to ensure game integrity, including, but not limited to, cash, prizes, income, expense and financial reporting, and recordkeeping to be implemented by VLT licensees in addition to requirements set forth in RSA 287-D:22.

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1 V. Investigation and enforcement to ensure compliance with this chapter.

2 VI. Other matters related to the proper administration of this chapter.

3 287-J:4 Eligible Operators.

4 I. To be eligible for a VLT license, the applicant must have been licensed or eligible for
5 licensure to sell pari-mutuel pools on historic horse races under RSA 287-D and under RSA 284:22-b
6 as of the effective date of this chapter. A license shall not be permitted to be transferred or sold.

7 II. Applicants eligible to obtain a VLT license pursuant to paragraph I of this section shall
8 submit to background, financial, and suitability checks pursuant to RSA 287-D:11 and RSA 287-
9 D:12, to ensure the applicant's ability to conduct video lottery terminals in accordance with the
10 provisions of RSA 287-D and this chapter. The applicant for a VLT license shall submit to the
11 commission a criminal history records release form, as provided by the division of state police, which
12 authorizes the division of state police to conduct a criminal history records check through its state
13 records and through the Federal Bureau of Investigation and to release a report of the applicant's
14 criminal history and record information, including confidential criminal history record information,
15 to the commission.

16 287-J:5 Operation of Video Lottery Terminals.

17 I. Prior to use all VLTs must have been tested by an independent testing laboratory and
18 approved by the commission to ensure integrity and proper working order.

19 II. VLTs shall not accept a wager in excess of \$50.

20 III. No VLT shall be operated except within the facility of an eligible VLT licensee during
21 the facility's approved hours of play of charitable games.

22 IV. VLTs shall operate to ensure a minimum average daily aggregate payback of 88 percent
23 computed for all VLTs operated at each facility on a quarterly basis.

24 V. VLTs shall operate pursuant to any other such characteristics as the commission may
25 establish by rule to safeguard the integrity of gaming in New Hampshire.

26 287-J:6 Revenue Share.

27 I. Each VLT licensee shall collect a sum equal to 32.5 percent of gross video lottery revenue
28 for distribution under paragraph II.

29 II.(a) Each licensee shall distribute 35 percent of the amount collected under paragraph I to
30 charitable organizations with whom the licensee contracts on each licensed game date. Each VLT
31 licensee must contract with 2 licensed charitable organizations for each game date.

32 (b) The remainder of the total amount collected by the licensee under paragraph I shall
33 be paid to the commission and distributed as follows:

34 (1) 25 percent to the special fund established under RSA 284:21-j for use as provided
35 in that section;

36 (2) 25 percent to the elderly-disabled-blind-deaf exemption reimbursement fund
37 established under RSA 72:42-a; and

1 (3) 50 percent to the general fund.

2 287-J:7 Unclaimed Vouchers.

3 I. Vouchers shall remain valid for 180 days from the date printed, after which the obligation
4 of the VLT licensee to pay the patron any value remaining on a voucher expires.

5 II. Before the end of each calendar month, the VLT licensee shall report and remit the total
6 value of vouchers that expired during the preceding calendar month in a format prescribed by the
7 commission.

8 III. Such moneys shall become a part of the special fund established in RSA 284:21-j.

9 5 New Section; Voluntary Statewide Self-Exclusion. Amend RSA 284 by inserting after section
10 6-c the following new section:

11 284:6-d Voluntary Statewide Self-Exclusion.

12 I. To reduce and mitigate the effects of problem gambling, the commission shall establish a
13 centralized voluntary statewide self-exclusion database for all forms of legal gaming throughout New
14 Hampshire, through an agent selected through a competitive bid process and approved by the
15 governor and executive council. The commission shall ensure that an agent demonstrates financial
16 stability, responsibility, good character, honesty, and integrity. In selecting an agent, the
17 commission shall consider, at a minimum, the experience and background of the agent and the
18 ability of the agent to securely and anonymously collect and transmit relevant data among the
19 operators and systems of all forms of regulated gaming in New Hampshire. The commission shall
20 select a group of bidders who best meet the criteria set forth in this paragraph and select from that
21 group the agent whose bid is best suited to accomplish the stated objectives. All agents shall be
22 subject to criminal and financial background checks as prescribed by the commission.

23 II. The commission may adopt rules requiring vendors, agents, and entities licensed or
24 registered under Chapter 284, Chapter 287-D, Chapter 287-H, Chapter 287-I, and Chapter 287-J to
25 participate in any program established in section II, above.

26 III. Notwithstanding RSA 91-A, records and information obtained or developed by the
27 commission or its agent as part of establishing and administering the list of persons who voluntarily
28 request exclusion under paragraph I, above, shall be confidential and shall not be subject to
29 disclosure or to public inspection except that information may be released only with the written
30 consent of the person requesting voluntary exclusion. Statistical data and general information that
31 do not allow for a person on the voluntary exclusion list to be personally identified are not
32 confidential.

33 6 New Section; Elderly-Disabled-Blind-Deaf Exemption Reimbursement Fund Established.
34 Amend RSA 72 by inserting after section 42 the following new section:

35 72:42-a Elderly, Disabled, Blind, and Deaf Exemption Reimbursement Fund established

36 I. There is hereby established an elderly, disabled, blind, and deaf exemption
37 reimbursement fund ("fund"). The purpose of the fund shall be to reimburse municipalities for

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1 revenue not realized due to tax exemptions utilized in their communities under RSAs 72:37, 72:37-b,
2 72:38-b, 72:39-a, and 72:39-b. The fund shall be funded by fees collected pursuant to RSA 287-J:6,
3 II(b)(2).

4 II.(a) Not later than May 1 of every year, the department of revenue administration shall
5 provide to the department of treasury a report of the exemptions under RSAs 72:37, 72:37-b, 72:38-b,
6 72:39-a, and 72:39-b, as reported by municipalities on their summary inventory of valuation (MS-1)
7 for the preceding tax year.

8 (b) Not later than July 31 of every year, the department of revenue administration shall
9 pay to each municipality out of the fund the amount reported pursuant to subparagraph (a), as
10 reimbursement.

11 (c) Notwithstanding subparagraph (b), if the fund does not have sufficient funds to fully
12 pay municipalities as set forth in subparagraph (b), the department of revenue administration shall
13 pay to each municipality a pro-rated amount of its reported exemptions, by applying the ratio of
14 available funds to total claimed exemptions to each municipality's reported exemptions.

15 (d) Not later than October 1 of every year, department of revenue administration shall
16 issue a report of the amounts paid to municipalities under either subparagraph (b) or (c), for use by
17 the department in municipal rate setting. Such report shall be submitted to the president of the
18 senate, the speaker of the house, and the chairs of the house and senate ways and means
19 committees.

20 III. The department of revenue administration is authorized to create rules under RSA 541-
21 a to implement this chapter.

22 7 New Subparagraph; Application of Receipts. Amend RSA 6:12, I(b) by inserting after
23 subparagraph (399) the following new subparagraph:

24 (400) Moneys deposited in the elderly, disabled, blind, and deaf exemption
25 reimbursement fund as established in RSA 72:42-a.

26 8 Effective Date. This act shall take effect July 1, 2025.

SB 83-FN- FISCAL NOTE

AS AMENDED BY THE SENATE (AMENDMENTS #2025-0773s and #2025-1102s)

AN ACT establishing an elderly, disabled, blind, and deaf property tax exemption reimbursement fund, authorizing video lottery terminals, renaming the lottery commission, and creating a voluntary statewide self-exclusion database.

FISCAL IMPACT:

This bill would have an indeterminable impact on state revenue and expenditures, and local revenue.

METHODOLOGY:

This bill authorizes video lottery terminals (VLTs), and makes other changes related to gaming and the Lottery Commission. This bill overlaps and conflicts with various related provisions in Chapter 141:19-26, Laws of 2025 (HB 2), which became law on July 1, 2025. Therefore, any fiscal impact between this bill and current law is indeterminable.

For informational purposes, below are the budget estimates for general and education trust fund revenue, relative to HB 2 (2025) VLT related sections (\$ in millions):

	FY 2026	FY 2027
General Fund	\$45.1	\$93.9
Education Trust Fund	\$15.0	\$31.3
Total	\$60.1	\$125.2

AGENCIES CONTACTED:

None