

Hall of the House of Representatives
94th General Assembly - Regular Session, 2023
Amendment Form

Subtitle of House Bill No. 1349

CONCERNING PAID ESPORTS TOURNAMENTS.

Amendment No. 1 to House Bill 1349

Amend House Bill No. 1349 as originally introduced:

Add Representative V. Flowers as a cosponsor of the bill

AND

Page 1, delete line 29, and substitute the following:

"this chapter are exempt from § 5-66-101 et seq.

(c) Income earned by esports tournament competitors or esports tournament organizers as a result of a paid esports tournament is taxable under the Income Tax Act of 1929, § 26-51-101 et seq."

AND

Page 1, line 33, delete "competition using" and substitute "competition in which competitors compete against each other using"

AND

Page 2, delete line 1, and substitute the following:

"television, or at an in-person event.

(C) "Esports" does not include a:

(i) House-banked game in which participants compete or play against the house, including without limitation an operator, rather than other participants; or

(ii) Casino-style gambling game or other gambling game customarily offered at a casino;"

AND

Page 2, delete lines 4 and 5, and substitute the following:

"conducting paid esports tournaments for cash prizes for esports tournament competitors; and"



AND

Page 2, line 7, delete "participates" and substitute "competes"

AND

Page 2, line 9, delete "participant" and substitute "competitor"

AND

Page 2, line 10, delete "participates" and substitute "competes"

AND

Page 2, line 14, delete "prizes; or" and substitute "prizes to esports tournament competitors; or"

AND

Page 2, delete lines 16 and 17, and substitute the following:

"competes in esports;

(5)(A) "Paid esports tournament" means, and is limited to, any esports event"

AND

Page 2, line 19, delete "participant" and substitute "competitor"

AND

Page 2, line 20, delete "participate" and substitute "compete"

AND

Page 2, line 24, delete "participants" and substitute "competitors"

AND

Page 2, line 26, delete "participants" and substitute "competitors"

AND

Page 2, line 28, delete "participants" and substitute "competitors"

AND

Page 2, line 29, delete "participants" and substitute "competitors"

AND

Page 2, line 32, delete "participant" and substitute "competitor"

AND

Page 2, line 36, delete "participant" and substitute "competitor"

Page 3, line 1, delete "participate" and substitute "compete"

AND

Page 3, line 3, delete "participant" and substitute "competitor"

AND

Page 3, line 4, delete "participate." and substitute "compete."

AND

Page 3, line 13, delete "An esports" and substitute "(a) An esports"

AND

Page 3, delete line 16, and substitute the following:

"by the esports tournament organizer under this chapter.

(b)(1) Wagering on the outcome of an esports tournament is not authorized under this chapter.

(2) Only casinos licensed and regulated by the Arkansas Racing Commission under The Arkansas Casino Gaming Amendment of 2018, Arkansas Constitution, Amendment 100, may conduct wagering on the outcome of an esports tournament."

The Amendment was read _____

By: Representative Ray

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Chief Clerk