1. The Government has considered amending the way in which gaming machine revenue from clubs that operate from more than one premises is taxed.
2. Revenue from gaming machines is subject to a monthly gaming machine tax. For clubs, the rate of taxation is progressive. When a club operates from more than one premises, gaming revenue from all the club’s premises is aggregated before the progressive tax rate is applied. This results in clubs with additional premises paying more tax than they would if each premises were licensed separately under the *Gaming Machine Act 1991*.
3. This arrangement provides a potential disincentive to the adoption or establishment of additional club premises. Removal of this disincentive is intended to help larger, experienced clubs assist smaller struggling clubs by adopting them as additional premises, thus preserving club facilities that might otherwise be lost. These experienced clubs may also be more likely to create new clubs in greenfield areas that would otherwise go without sporting and social infrastructure.
4. The Government has consulted with its Responsible Gambling Advisory Committee on the matter, with the result that no significant issues were raised.
5. Amendments to the *Keno Act 1996* would provide for keno jackpot pooling. Since early 2015, keno licensees in New South Wales and Victoria have participated in a keno jackpot arrangement that provides for a common jackpot pool in New South Wales and Victoria in respect of keno games. Under the arrangement, a small percentage of ticket sales that would normally increment towards each jurisdiction’s individual jackpot is added to the shared jackpot growth pool. The funds in the shared jackpot growth pool are available to be won by players in any of the participating jurisdictions. Keno (Qld) Pty Ltd, Queensland’s sole keno licensee, is seeking to participate in the pooled jackpot arrangement.
6. Cabinet approved the legislative amendments to the *Gaming Machine Act 1991* and the *Keno Act 1996*, with the amendments to be introduced in a suitable Bill.
7. *Attachments*
* [Major Sports Facilities and Other Legislation Amendment Bill 2016](Attachments/Bill.PDF)
* [Explanatory Notes](Attachments/ExNotes.PDF)