

**THE SIKKIM CASINO GAMES (REGULATION) (AMENDMENT) BILL, 2022**  
**(BILL No 17 of 2022)**

**A**  
**BILL**

FURTHER to amend the Sikkim Casinos Games (Regulation) Act, 2002.

Be it enacted by the Legislature of Sikkim in the Seventy-Third Year of the Republic of India as follows:-

**Short title and  
Commencement**

1. (1) This Act may be called the Sikkim Casino Games (Regulation) (Amendment) Act, 2022.  
(2) It shall come into force on Date of publication in the official Gazette.

**Amendment of  
Section 7**

2. In the Sikkim Casino Games (Regulation ) Act, 2002, for the existing section 7, the following shall be substituted, namely :-  
"7. There shall be levied and collected and paid to the State Government and Annual License Fee at such rates and at such intervals as may be prescribed by the State Government by Notification in the Official Gazette, from time to time."

## STATEMENT OF OBJECTS AND REASONS

With the passing of the One Hundred and first Amendment Act to the Constitution, 2016 certain amendments have been made to the seventh schedule of the Constitution. Prior to the amendment it was within the province of the State Legislature to enact a law permitting collection of taxes on luxuries which included entertainments, amusements, betting and gambling. However after the constitutional amendment of the year 2016, now the State Legislature is allowed to enact law permitting collection of taxes only on *entertainments and amusements*.

The words "Luxuries", "betting" and "gambling" have been deliberately taken out of the purview of the item No: 62. Thus the State Legislature is no longer entitled to provide any law proposing taxation on "luxuries", "betting" and "gambling". In the absence of the three words from the Seventh Schedule by the above amendment, any law on those subjects now can be enacted only by the Parliament in terms of item 97 of list I of the Seventh Schedule of the Constitution.

Since with the passage of this amendment the State Exchequer will lose revenue from the casinos, therefore, certain amendments have been initiated in the Sikkim Casino Games (Regulation) Act, 2002 to subsume both the Gaming Fees and Entry fees from Casinos under the Annual License Fee.

With this object in view, the Bill for the amendment of the Sikkim Casino Games (Regulation) Act, 2002 has been framed.

  
(V.S. TAMANG)  
MINISTER-IN-CHARGE  
FINANCE DEPARTMENT

MEMORANDUM REGARDING DELEGATED LEGISLATION

NIL

FINANCIAL MEMORANDUM

NIL

  
ADDITIONAL CHIEF SECRETARY  
FINANCE DEPARTMENT