

By Senator Silver

38-1300-98

See HB

1 A bill to be entitled
2 An act relating to pari-mutuel wagering;
3 amending s. 550.01215, F.S.; revising language
4 with respect to periods of operation for
5 certain permitholders; amending s. 550.0951,
6 F.S.; providing that no admission tax shall be
7 imposed on any free passes or complimentary
8 cards for admission to pari-mutuel events;
9 revising the tax on handle for thoroughbred
10 racing; amending s. 550.5251, F.S.; revising
11 the hours of operation for thoroughbred racing
12 permitholders; amending s. 550.6305, F.S.;
13 revising language with respect to intertrack
14 wagering and guest track payments; providing a
15 procedure when required payments are not made;
16 providing recovery for the nondefaulting party;
17 amending s. 550.2625, F.S.; revising language
18 with respect to the purse requirements for
19 certain horseracing events; reenacting s.
20 550.2625(2)(e), F.S., relating to the sum of
21 purse accounts used for Florida Owners' Awards;
22 repealing s. 550.09515, F.S., relating to
23 thoroughbred horse taxes and abandoned interest
24 in permit for nonpayment of taxes; repealing s.
25 550.2425, F.S., relating to a racing laboratory
26 at horse racetrack facilities; repealing s.
27 550.615(11), F.S., relating to certain
28 thoroughbred permitholders who conduct
29 intertrack wagering; repealing s. 550.655,
30 F.S., relating to backside medical and health
31 benefits; amending ss. 550.26352, 550.334, and

1 550.3551, F.S.; conforming cross-references to
2 the act; providing an effective date.

3

4 Be It Enacted by the Legislature of the State of Florida:

5

6 Section 1. Subsections (1) and (5) of section
7 550.01215, Florida Statutes, are amended to read:

8 550.01215 License application; periods of operation;
9 bond, conversion of permit.--

10 (1) Each permitholder shall annually, during the
11 period between December 15 and January 4, file in writing with
12 the division its application for a license to conduct
13 performances during the next state fiscal year. Each
14 application shall specify the number, dates, and starting
15 times of all performances which the permitholder intends to
16 conduct. It shall also specify which performances will be
17 conducted as charity or scholarship performances. In addition,
18 each application for a license shall include, for each
19 permitholder which elects to operate a cardroom, the dates and
20 periods of operation the permitholder intends to operate the
21 cardroom or, for each thoroughbred permitholder which elects
22 to receive or rebroadcast out-of-state races after 7 p.m.
23 ~~between the hours of 7 p.m. and 10 p.m.~~, the dates for all
24 performances which the permitholder intends to conduct.
25 Permitholders shall be entitled to amend their applications
26 through February 28.

27 (5) Except as provided in s. 550.5251 for thoroughbred
28 racing, the division shall issue each license no later than
29 March 15. Each permitholder shall operate all performances at
30 the date and time specified on its license. The division
31 shall have the authority to approve minor changes in racing

1 dates after a license has been issued. The division may
2 approve changes in racing dates after a license has been
3 issued when there is no objection from any operating
4 permitholder located within 50 miles of the permitholder
5 requesting the changes in operating dates. In the event of an
6 objection, the division shall approve or disapprove the change
7 in operating dates based upon the impact on operating
8 permitholders located within 50 miles of the permitholder
9 requesting the change in operating dates. In making the
10 determination to change racing dates, the division shall take
11 into consideration the impact of such changes on state
12 revenues.

13 Section 2. Subsections (2) and (3) of section
14 550.0951, Florida Statutes, are amended to read:

15 550.0951 Payment of daily license fee and taxes.--

16 (2) ADMISSION TAX.--

17 (a) An admission tax equal to 15 percent of the
18 admission charge for entrance to the permitholder's facility
19 and grandstand area, or 10 cents, whichever is greater, is
20 imposed on each person attending a horserace, dograce, or jai
21 alai game. The permitholder shall be responsible for
22 collecting the admission tax.

23 (b) No admission tax under this chapter or chapter 212
24 shall be imposed on any free passes or complimentary cards
25 issued to persons for which there is no cost to the person for
26 admission to pari-mutuel events.~~An admission tax is imposed~~
27 ~~on any free passes or complimentary cards issued to guests by~~
28 ~~permitholders in an amount equal to the tax imposed on the~~
29 ~~regular and usual admission charge for entrance to the~~
30 ~~permitholder's facility and grandstand area.~~

31

1 (c) A permitholder may issue tax-free passes to its
2 officers, officials, and employees or other persons actually
3 engaged in working at the racetrack, including accredited
4 press representatives such as reporters and editors, and may
5 also issue tax-free passes to other permitholders for the use
6 of their officers and officials. The permitholder shall file
7 with the division a list of all persons to whom tax-free
8 passes are issued under this paragraph.

9 (3) TAX ON HANDLE.--Each permitholder shall pay a tax
10 on contributions to pari-mutuel pools, the aggregate of which
11 is hereinafter referred to as "handle," on races or games
12 conducted by the permitholder. The tax is imposed daily and is
13 based on the total contributions to all pari-mutuel pools
14 conducted during the daily performance. If a permitholder
15 conducts more than one performance daily, the tax is imposed
16 on each performance separately.

17 (a) The tax on handle for ~~thoroughbred horse racing,~~
18 harness horse racing, and quarter horse racing is 3.3 percent
19 of the handle.

20 (b) The tax on handle for dogracing is 7.6 percent of
21 the handle and for jai alai is 7.1 percent of the handle.

22 (c)1. The tax on handle for intertrack wagering is 3.3
23 percent of the handle if the host track is a horse track, 7.6
24 percent if the host track is a dog track, and 7.1 percent if
25 the host track is a jai alai fronton. The tax on handle for
26 intertrack wagering on rebroadcasts of simulcast horseraces is
27 2.4 percent of the handle. The tax on handle for thoroughbred
28 racing for all wagers placed at the thoroughbred track
29 facility is 2.25 percent of the handle if racing is conducted
30 between January 3 and March 16 of each year; and 0.7 percent
31 of the handle if racing is conducted between March 17 and May

1 22 of each year; and 1.5 percent of the handle if racing is
2 conducted between May 23 and January 2 of each year. However,
3 any thoroughbred permitholder whose total handle on live
4 performances during the 1991-1992 state fiscal year was not
5 greater than \$34 million is authorized to conduct live
6 performances at any time of the year and shall pay 0.5 percent
7 on live handle per performance. The tax on handle for
8 intertrack wagering on rebroadcasts of simulcast horseraces is
9 2.4 percent of the handle.The tax shall be deposited into the
10 General Revenue Fund.

11 2. Effective October 1, 1996, the tax on handle for
12 intertrack wagers accepted by any dog track located in an area
13 of the state in which there are only three permitholders, all
14 of which are greyhound permitholders, located in three
15 contiguous counties, from any greyhound permitholder also
16 located within such area or any dog track or jai alai fronton
17 located as specified in s. 550.615(6) or (8), on races or
18 games received from the same class of permitholder located
19 within the same market area is 6 percent if the host facility
20 is a greyhound permitholder and, if the host facility is a jai
21 alai permitholder, the rate shall be 6.1 percent except that
22 it shall be 2.3 percent on handle at such time as the total
23 tax on intertrack handle paid to the division by the
24 permitholder during the current state fiscal year exceeds the
25 total tax on intertrack handle paid to the division by the
26 permitholder during the 1992-1993 state fiscal year.

27 3. Any guest track that imposes a surcharge on each
28 winning ticket cashed pursuant to s. 550.6335 shall pay an
29 additional tax equal to 5 percent of the surcharge so imposed.
30 Any taxes so imposed shall be deposited into the General
31 Revenue Fund.

1 Section 3. Subsection (4) of section 550.5251, Florida
2 Statutes, is amended to read:

3 550.5251 Florida thoroughbred racing; certain permits;
4 operating days.--

5 (4) A thoroughbred racing permitholder may not begin
6 any race later than 7 p.m. However, any thoroughbred
7 permitholder in a county in which the authority for cardrooms
8 has been approved by the board of county commissioners may
9 elect not to operate a cardroom when conducting live races
10 during its current race meet and instead to receive and
11 rebroadcast out-of-state races after the hour ~~between the~~
12 ~~hours~~ of 7 p.m. ~~and 10 p.m.~~ on any day during which the
13 permitholder conducts live races. However, such permitholder
14 may not engage in both operating a cardroom and receiving or
15 rebroadcasting out-of-state races after 7 p.m. Permitholders
16 shall be required to elect between either operating a cardroom
17 or engaging in simulcasting after 7 p.m. at the time of
18 submitting its application for its annual license pursuant to
19 this section ~~s. 550.01215~~.

20 Section 4. Paragraph (g) of subsection (9) of section
21 550.6305, Florida Statutes, is amended, and subsection (12) is
22 added to said section, to read:

23 550.6305 Intertrack wagering; guest track payments;
24 accounting rules.--

25 (9) A host track that has contracted with an
26 out-of-state horse track to broadcast live races conducted at
27 such out-of-state horse track pursuant to s. 550.3551(5) may
28 broadcast such out-of-state races to any guest track and
29 accept wagers thereon in the same manner as is provided in s.
30 550.3551.

31

1 (g)1. Any thoroughbred permitholder which accepts
2 wagers on a simulcast signal must make the signal available to
3 any permitholder that is eligible to conduct intertrack
4 wagering under the provisions of ss. 550.615-550.6345.

5 2. Any thoroughbred permitholder which accepts wagers
6 on a simulcast signal received after 6 p.m. must make such
7 signal available to any permitholder that is eligible to
8 conduct intertrack wagering under the provisions of ss.
9 550.615-550.6345, including any permitholder located as
10 specified in s. 550.615(6). Such guest permitholders are
11 authorized to accept wagers on such simulcast signal
12 ~~notwithstanding any other provision of this chapter to the~~
13 ~~contrary.~~

14 3. Any thoroughbred permitholder which accepts wagers
15 on a simulcast signal received after 6 p.m. must make such
16 signal available to any permitholder that is eligible to
17 conduct intertrack wagering under the provisions of ss.
18 550.615-550.6345, including any permitholder located as
19 specified in s. 550.615(9). Such guest permitholders are
20 authorized to accept wagers on such simulcast signals for a
21 number of performances not to exceed that which constitutes a
22 full schedule of live races for a quarter horse permitholder
23 pursuant to s. 550.002(11), notwithstanding any other
24 provision of this chapter to the contrary, except that the
25 restrictions provided in s. 550.615(9)(a) apply to wagers on
26 such simulcast signals.

27
28 No thoroughbred permitholder shall be required to continue to
29 rebroadcast a simulcast signal to any in-state permitholder if
30 the average per performance gross receipts returned to the
31 host permitholder over the preceding 30-day period were less

1 than \$100. Subject to the provisions of s. 550.615(4), as a
2 condition of receiving rebroadcasts of thoroughbred simulcast
3 signals under this paragraph, a guest track ~~permitholder~~ must
4 accept intertrack wagers on all live races conducted by all
5 then-operating thoroughbred permitholders ~~a thoroughbred~~
6 ~~permitholder~~ located in a county where there are only three
7 permits, one for thoroughbred, one for greyhound, and one for
8 jai alai.

9 (12) If either a guest track fails to make correct
10 payment of money due to the host track by 3 p.m. Friday of
11 each week for intertrack and interstate wagers accepted at the
12 guest track for the preceding Wednesday through Tuesday, or
13 the host track fails to make correct payment of money due to
14 the guest track by 3 p.m. Friday of each week for intertrack
15 and interstate wagers accepted at the host track, the
16 nonpaying track shall be in default. The nondefaulting track
17 may notify the defaulting track by facsimile or express
18 service, or any other method in which a receipt is provided,
19 that the track is in default of payments required by this
20 section. If payment is not received by the nondefaulting
21 track within 48 hours after the receipt of notice by the
22 defaulting track, then, notwithstanding any other provision of
23 this chapter to the contrary:

24 (a) If the nondefaulting track is the host track, then
25 the host track shall have the right to discontinue
26 transmission of the signals and prohibit the acceptance of
27 wagers thereon by the guest track.

28 (b) The nondefaulting track shall be entitled to
29 recover interest on all delinquent payments at the rate of 12
30 percent per annum from the due date through the date of
31 payment irrespective of whether litigation is initiated.

1 (c) If litigation is initiated to collect sums due
2 from the defaulting track, the venue shall be in the county
3 where the nondefaulting track is located and the prevailing
4 party in such litigation shall be entitled to recover its
5 attorney's fees and court costs from the defaulting party,
6 including those incurred in connection with any appeal.

7 Section 5. Paragraph (a) of subsection (2) and
8 paragraph (d) of subsection (3) of section 550.2625, Florida
9 Statutes, are amended to read:

10 550.2625 Horseracing; minimum purse requirement,
11 Florida breeders' and owners' awards.--

12 (2) Each permitholder conducting a horserace meet is
13 required to pay from the takeout withheld on pari-mutuel pools
14 a sum for purses in accordance with the type of race
15 performed.

16 (a) A permitholder conducting a thoroughbred horse
17 race meet under this chapter must pay as purses a sum not less
18 than 7.875 percent of live handle for performances conducted
19 between January 1 and March 31 of each year; and not less than
20 7.95 percent of live handle for performances conducted between
21 April 1 and December 31 of each year. Any permitholder whose
22 total handle on live performances during the 1991-1992 state
23 fiscal year was not greater than \$34 million shall pay 7.5
24 percent of live handle for all performances conducted from the
25 takeout withheld a sum not less than 7.5 percent of all
26 contributions to pari-mutuel pools conducted during the race
27 meet as purses. In addition to the 7.5 percent minimum purse
28 payment, permitholders conducting live thoroughbred
29 performances shall be required to pay as additional purses
30 .375 percent of live handle for performances conducted during
31 the period beginning on January 3 and ending March 16; .225

1 ~~percent for performances conducted during the period beginning~~
2 ~~March 17 and ending May 22; and .6 percent for performances~~
3 ~~conducted during the period beginning May 23 and ending~~
4 ~~January 2. Except that any thoroughbred permitholder whose~~
5 ~~total handle on live performances during the 1991-1992 state~~
6 ~~fiscal year was not greater than \$34 million is not subject to~~
7 ~~this additional purse payment. A permitholder authorized to~~
8 ~~conduct thoroughbred racing may withhold from the handle an~~
9 ~~additional amount equal to 1 percent on exotic wagering for~~
10 ~~use as owners' awards, and may withhold from the handle an~~
11 ~~amount equal to 2 percent on exotic wagering for use as~~
12 ~~overnight purses. No permitholder may withhold in excess of~~
13 ~~20 percent from the handle without withholding the amounts set~~
14 ~~forth in this subsection.~~

15 (3) Each horseracing permitholder conducting any
16 thoroughbred race under this chapter, including any intertrack
17 race taken pursuant to ss. 550.615-550.6305 or any interstate
18 simulcast taken pursuant to s. 550.3551(3) shall pay a sum
19 equal to 0.75 percent on all pari-mutuel pools conducted
20 during any such race for the payment of breeders' and stallion
21 awards as authorized in this section. This subsection also
22 applies to all Breeder's Cup races conducted outside this
23 state taken pursuant to s. 550.3551(3). On any race
24 originating live in this state which is broadcast out-of-state
25 to any location at which wagers are accepted pursuant to s.
26 550.3551(2), the host track is required to pay 3.3 percent of
27 the gross revenue derived from such out-of-state broadcasts as
28 breeders' and stallion awards. The Florida Thoroughbred
29 Breeders' Association is authorized to receive these payments
30 from the permitholders and make payments of awards earned.
31 The Florida Thoroughbred Breeders' Association has the right

1 to withhold up to 10 percent of the permitholder's payments
2 under this section as a fee for administering the payments of
3 awards and for general promotion of the industry. The
4 permitholder shall remit these payments to the Florida
5 Thoroughbred Breeders' Association by the 5th day of each
6 calendar month for such sums accruing during the preceding
7 calendar month and shall report such payments to the division
8 as prescribed by the division. With the exception of the
9 10-percent fee, the moneys paid by the permitholders shall be
10 maintained in a separate, interest-bearing account, and such
11 payments together with any interest earned shall be used
12 exclusively for the payment of breeders' awards and stallion
13 awards in accordance with the following provisions:

14 (d) In order for an owner of the sire of a
15 thoroughbred horse winning a stakes race to be eligible to
16 receive a stallion award, the stallion must have been
17 registered with the Florida Thoroughbred Breeders'
18 Association, and the breeding of the registered Florida-bred
19 horse must have occurred in this state. The stallion must be
20 standing permanently in this state during the period of time
21 between February 1 and June 15 of each year or, if the
22 stallion is dead, must have stood permanently in this state
23 for a period of not less than 1 year immediately prior to its
24 death. The removal of a stallion from this state during the
25 period of time between February 1 and June 15 of any year for
26 any reason, other than exclusively for prescribed medical
27 treatment, as approved by the Florida Thoroughbred Breeders'
28 Association renders the owner or owners of the stallion
29 ineligible to receive a stallion award under any circumstances
30 for offspring sired prior to removal; however, if a removed
31 stallion is returned to this state, all offspring sired

1 subsequent to the return make the owner or owners of the
2 stallion eligible for the stallion award but only for those
3 offspring sired subsequent to such return to this state. The
4 Florida Thoroughbred Breeders' Association shall maintain
5 complete records showing the date the stallion arrived in this
6 state for the first time, whether or not the stallion remained
7 in the state permanently, the location of the stallion, and
8 whether the stallion is still standing in this state and
9 complete records showing awards earned, received, and
10 distributed. The association may charge the owner, owners, or
11 breeder a reasonable fee for this service.

12 Section 6. Effective July 1, 1998, paragraph (e) of
13 subsection (2) of section 550.2625, Florida Statutes, is
14 reenacted to read:

15 550.2625 Horseracing; minimum purse requirement,
16 Florida breeders' and owners' awards.--

17 (2) Each permitholder conducting a horserace meet is
18 required to pay from the takeout withheld on pari-mutuel pools
19 a sum for purses in accordance with the type of race
20 performed.

21 (e) An amount equal to 8.5 percent of the purse
22 account generated through intertrack wagering and interstate
23 simulcasting will be used for Florida Owners' Awards as set
24 forth in subsection (3). Any thoroughbred permitholder with
25 an average blended takeout which does not exceed 20 percent
26 and with an average daily purse distribution excluding
27 sponsorship, entry fees, and nominations exceeding \$225,000 is
28 exempt from the provisions of this subsection.

29 Section 7. Sections 550.09515, 550.2425, and 550.655
30 and subsection (11) of section 550.615, Florida Statutes, are
31 repealed.

1 Section 8. Subsections (1), (3), (4), (5), and (6) of
2 section 550.26352, Florida Statutes, are amended to read:

3 550.26352 Breeders' Cup Meet; pools authorized;
4 conflicts; taxes; credits; transmission of races; rules;
5 application.--

6 (1) Notwithstanding any provision of this chapter to
7 the contrary, there is hereby created a special thoroughbred
8 race meet which shall be designated as the "Breeders' Cup
9 Meet." The Breeders' Cup Meet shall be conducted at the
10 facility of the Florida permitholder selected by Breeders' Cup
11 Limited to conduct the Breeders' Cup Meet. The Breeders' Cup
12 Meet shall consist of 3 days: the day on which the Breeders'
13 Cup races are conducted, the preceding day, and the subsequent
14 day. Upon the selection of the Florida permitholder as host
15 for the Breeders' Cup Meet and application by the selected
16 permitholder, the division shall issue a license to the
17 selected permitholder to operate the Breeders' Cup Meet.

18 ~~Notwithstanding s. 550.09515(2)(a),~~The Breeders' Cup Meet may
19 be conducted on dates which the selected permitholder is not
20 otherwise authorized to conduct a race meet.

21 (3) If the permitholder conducting the Breeders' Cup
22 Meet is located within 35 miles of one or more permitholders
23 scheduled to conduct a thoroughbred race meet on any of the 3
24 days of the Breeders' Cup Meet, then operation on any of those
25 3 days by the other permitholders is prohibited. As
26 compensation for the loss of racing days caused thereby, such
27 operating permitholders shall receive a credit against the
28 taxes otherwise due and payable to the state under s. ss.
29 ~~550.0951 and 550.09515.~~ This credit shall be in an amount
30 equal to the operating loss determined to have been suffered
31 by the operating permitholders as a result of not operating on

1 the prohibited racing days, but shall not exceed a total of
2 \$500,000. The determination of the amount to be credited
3 shall be made by the division upon application by the
4 operating permitholder. The tax credits provided in this
5 subsection shall not be available unless an operating
6 permitholder is required to close a bona fide meet consisting
7 in part of no fewer than 10 scheduled performances in the 15
8 days immediately preceding or 10 scheduled performances in the
9 15 days immediately following the Breeders' Cup Meet. Such
10 tax credit shall be in lieu of any other compensation or
11 consideration for the loss of racing days. There shall be no
12 replacement or makeup of any lost racing days.

13 (4) Notwithstanding any provision of s. ss-550.0951
14 ~~and 550.09515~~, the permitholder conducting the Breeders' Cup
15 Meet shall pay no taxes on the handle included within the
16 pari-mutuel pools of said permitholder during the Breeders'
17 Cup Meet.

18 (5) The permitholder conducting the Breeders' Cup Meet
19 shall receive a credit against the taxes otherwise due and
20 payable to the state under s. ss-550.0951 ~~and 550.09515~~
21 generated during said permitholder's next ensuing regular
22 thoroughbred race meet. This credit shall be in an amount not
23 to exceed \$800,000 and shall be utilized by the permitholder
24 to pay the purses offered by the permitholder during the
25 Breeders' Cup Meet in excess of the purses which the
26 permitholder is otherwise required by law to pay. The amount
27 to be credited shall be determined by the division upon
28 application of the permitholder which is subject to audit by
29 the division.

30 (6) The permitholder conducting the Breeders' Cup Meet
31 shall receive a credit against the taxes otherwise due and

1 payable to the state under s. ss-550.0951 and ~~550.09515~~
2 generated during said permitholder's next ensuing regular
3 thoroughbred race meet. This credit shall be in an amount not
4 to exceed \$800,000 and shall be utilized by the permitholder
5 for such capital improvements and extraordinary expenses as
6 may be necessary for operation of the Breeders' Cup Meet. The
7 amount to be credited shall be determined by the division upon
8 application of the permitholder which is subject to audit by
9 the division.

10 Section 9. Paragraph (b) of subsection (7) of section
11 550.334, Florida Statutes, is amended to read:

12 550.334 Quarter horse racing; substitutions.--

13 (7)

14 (b) Any permittee operating within an area of 50 air
15 miles of a licensed thoroughbred track may not substitute
16 thoroughbred races under this section while a thoroughbred
17 horse race meet is in progress within that 50 miles. Any
18 permittee operating within an area of 125 air miles of a
19 licensed thoroughbred track may not substitute live
20 thoroughbred races under this section while a thoroughbred
21 permittee who pays the appropriate taxes ~~under s.~~
22 ~~550.09515(2)(a)~~ is conducting a thoroughbred meet within that
23 125 miles. These mileage restrictions do not apply to any
24 permittee that holds a nonwagering permit issued pursuant to
25 s. 550.505. Races comprised of thoroughbred horses under this
26 section registered with the Jockey Club may not be permitted
27 during the period beginning September 1 and ending January 5
28 of each year in any county where there are one or more
29 licensed dog tracks conducting race meets. This section does
30 not affect the competitive award of matinee performances to
31 jai alai frontons or dog tracks in opposition to races

1 comprised of thoroughbred horses registered with the Jockey
2 Club under this section.

3 Section 10. Paragraph (c) of subsection (3) of section
4 550.3551, Florida Statutes, is amended to read:

5 550.3551 Transmission of racing and jai alai
6 information; commingling of pari-mutuel pools.--

7 (3) Any horse track licensed under this chapter may
8 receive broadcasts of horseraces conducted at other horse
9 racetracks located outside this state at the racetrack
10 enclosure of the licensee during its racing meet.

11 (c) All forms of pari-mutuel wagering are allowed on
12 races broadcast under this section, and all money wagered by
13 patrons on such races shall be computed as part of the total
14 amount of money wagered at each racing performance for
15 purposes of taxation under ss. 550.0951 and 550.09512, ~~and~~
16 ~~550.09515~~. Section 550.2625(2)(a), (b), and (c) does not
17 apply to any money wagered on races broadcast under this
18 section. Similarly, the takeout shall be increased by breaks
19 and uncashed tickets for wagers on races broadcast under this
20 section, notwithstanding any contrary provision of this
21 chapter.

22 Section 11. Except as otherwise provided herein, this
23 act shall take effect upon becoming a law.

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HOUSE SUMMARY

Revises provisions of law relating to thoroughbred horse racing to:

1. Revise provisions relating to periods of operation to provide for the rebroadcast of out-of-state races after 7 p.m.
2. Provide that no admission tax shall be charged on any free passes or complimentary cards for admission to pari-mutuel events.
3. Revise the tax on handle for thoroughbred events.
4. Revise language with respect to intertrack wagering and guest track payments and to provide a procedure when required payments between tracks are not made so that the nondefaulting party may recover.
5. Revise language with respect to purse requirements.
6. Repeal provisions relating to a racing laboratory at horse racetrack facilities and a provision relating to backside medical and health benefits.

See bill for details.