

Bill No. HB 1747, 2nd Eng.

Amendment No.

<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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Senator Scott moved the following amendment:

Senate Amendment (with title amendment)

On page 3, line 23, through
page 5, line 4, delete those lines

and insert:

Section 3. Subsection (2) of section 550.09514,
Florida Statutes, is amended to read:

550.09514 Greyhound dogracing taxes; purse
requirements.--

(2)(a) The division shall determine for each greyhound
permitholder the annual purse percentage rate of live handle
for the state fiscal year 1993-1994 by dividing total purses
paid on live handle by the permitholder, exclusive of payments
made from outside sources, during the 1993-1994 state fiscal
year by the permitholder's live handle for the 1993-1994 state
fiscal year. Each permitholder shall pay as purses for live
races conducted during its current race meet a percentage of
its live handle not less than the percentage determined under
this paragraph, exclusive of payments made by outside sources,

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1 for its 1993-1994 state fiscal year.

2 (b)1. Except as otherwise provided herein, in addition
3 to the minimum purse percentage required by paragraph (a),
4 each permitholder shall pay as purses, for fiscal year
5 1996-1997, an amount equal to 75 percent of the permitholder's
6 tax credit pursuant to s. 550.0951(1).

7 2. Except as otherwise set forth herein, in addition
8 to the minimum purse percentage required by paragraph (a),
9 beginning July 1, 1997, each permitholder shall pay as purses
10 an annual amount equal to 75 percent of the daily license fees
11 paid by each permitholder for the 1994-1995 fiscal year. This
12 purse supplement shall be disbursed weekly during the
13 permitholder's race meet in an amount determined by dividing
14 the annual purse supplement by the number of performances
15 approved for the permitholder pursuant to its annual license
16 and multiplying that amount by the number of performances
17 conducted each week.For the greyhound permitholders in the
18 county where there are two greyhound permitholders located as
19 specified in s. 550.615(6), such permitholders shall pay in
20 the aggregate an amount equal to 75 percent of the daily
21 license fees paid by such permitholders for the 1994-1995
22 fiscal year. These permitholders shall be jointly and
23 severally liable for such purse payments.

24
25 The additional purses provided by this paragraph must be used
26 exclusively for purses other than stakes. The division shall
27 conduct audits necessary to ensure compliance with this
28 section.

29 ~~(c)1. The division shall require sufficient~~
30 ~~documentation from each greyhound permitholder regarding~~
31 ~~purses paid on live racing and greyhound intertrack and~~

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1 ~~simulcast broadcasts to assure that the annual purse~~
2 ~~percentage rates paid by each permitholder on the intertrack~~
3 ~~or simulcast broadcasts are not reduced below those paid~~
4 ~~during the 1993-1994 state fiscal year. In addition, Each~~
5 ~~greyhound permitholder when conducting at least three live~~
6 ~~performances during any week ~~live races~~ shall pay purses in~~
7 ~~that week on wagers it accepts as a guest track on intertrack~~
8 ~~and simulcast greyhound races at the same rate as it pays on~~
9 ~~live races. Each greyhound permitholder when conducting at~~
10 ~~least three live performances during any week ~~acting as a host~~~~
11 ~~~~track~~ shall pay purses in that week, at the same rate as it~~
12 ~~pays on live races, on wagers accepted on greyhound ~~such~~ races~~
13 ~~at a guest track which is not conducting live racing and is~~
14 ~~located within the same market area as the greyhound~~
15 ~~permitholder conducting at least three live performances~~
16 ~~during any week ~~host~~.~~

17 2. Each host greyhound permitholder shall pay purses
18 on its simulcast and intertrack broadcasts of greyhound races
19 to guest facilities that are located outside its market area
20 in an amount equal to one quarter of an amount determined by
21 subtracting the transmission costs of sending the simulcast or
22 intertrack broadcasts from an amount determined by adding the
23 fees received for greyhound simulcast races plus 3 percent of
24 the greyhound intertrack handle at guest facilities that are
25 located outside the market area of the host and that paid
26 contractual fees to the host for such broadcasts of greyhound
27 rates.

28 (d) The division shall require sufficient documentation
29 from each greyhound permitholder regarding purses paid on live
30 racing to assure that the annual purse percentage rates paid
31 by each permitholder on the live races are not reduced below

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1 those paid during the 1993-94 state fiscal year. The division
2 shall require sufficient documentation from each greyhound
3 permitholder to assure that the purses paid by each
4 permitholder on the greyhound intertrack and simulcast
5 broadcasts are in compliance with the requirements of
6 paragraph (c) of this section.

7 (e)~~(d)~~ Each greyhound permitholder who conducted live
8 racing in state fiscal year 1993-1994 shall submit to the
9 division by September 1, 1996, purse payment records and
10 copies of purse contracts pertaining to greyhound racing that
11 were in effect during state fiscal year 1993-1994.

12 (f) Each greyhound permitholder shall, during the
13 permitholder's race meet, supply kennel operators and the
14 Division of Pari-Mutuel Wagering with a weekly report showing
15 purses paid on live greyhound races and all greyhound
16 intertrack and simulcast broadcasts, including both as a guest
17 and a host together with the handle or commission calculations
18 on which such purses were paid and the transmission costs of
19 sending the simulcast or intertrack broadcasts, so that the
20 kennel operators may determine statutory and contractual
21 compliance.

22 (g) Each greyhound permitholder shall make direct
23 payment of purses to the greyhound owners who have filed with
24 such permitholder appropriate federal taxpayer identification
25 information based on the percentage amount agreed upon between
26 the kennel operator and the greyhound owner.

27 (h) At the request of a majority of kennel operators
28 under contract with a greyhound permitholder, the permitholder
29 shall make deductions from purses paid to each kennel operator
30 electing such deduction and shall make a direct payment of
31 such deductions to the local association of greyhound kennel

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1 operators formed by a majority of kennel operators under
2 contract with the permitholder. The amount of the deduction
3 shall be at least 1 percent of purses, as determined by the
4 local association of greyhound kennel operators. No deductions
5 may be taken pursuant to this paragraph without a kennel
6 operator's specific approval before or after the effective
7 date of this act.

8 Section 4. Section 550.6308, Florida Statutes, is
9 created to read:

10 550.6308 Limited intertrack wagering license.--In
11 recognition of the economic importance of the thoroughbred
12 breeding industry to this state, its positive impact on
13 tourism, and of the importance of a permanent thoroughbred
14 sales facility as a key focal point for the activities of the
15 industry, a limited license to conduct intertrack wagering is
16 established to ensure the continued viability and public
17 interest in thoroughbred breeding in Florida.

18 (1) Upon application to the division on or before
19 January 31 of each year, any person who is licensed to conduct
20 public sales of thoroughbred horses pursuant to s. 535.01, who
21 has conducted at least 15 days of thoroughbred horse sales at
22 a permanent sales facility in this state for at least 3
23 consecutive years, and who has conducted at least 1 day of
24 nonwagering thoroughbred racing in this state, with a purse
25 structure of at least \$250,000 per year for 2 consecutive
26 years before such application, shall be issued a license to
27 conduct intertrack wagering for thoroughbred racing for up to
28 21 days in connection with thoroughbred sales, to conduct
29 intertrack wagering at such permanent sales facility between
30 November 1 and May 8, to conduct intertrack wagering at such
31 permanent sales facility between May 9 and October 31 at such

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1 times and on such days as any thoroughbred, jai alai, or a
2 greyhound permitholder in the same county is not conducting
3 live performances, and to conduct intertrack wagering under
4 the provisions of this subsection during the weekend of the
5 Kentucky Derby, the Preakness, the Belmont, and a Breeders'
6 Cup Meet that is conducted before November 1 and after May 8,
7 subject to conditions set forth in this section but no more
8 than one such license may be issued and no such license may be
9 issued for a facility located within 50 miles of any
10 thoroughbred permitholder's track.

11 (2) If more than one application is submitted for such
12 license, the division shall determine which applicant shall be
13 granted the license. In making its determination, the division
14 shall grant the license to the applicant demonstrating
15 superior capabilities, as measured by the length of time the
16 applicant has been conducting thoroughbred sales within this
17 state or elsewhere, the applicant's total volume of
18 thoroughbred horse sales, within this state or elsewhere, the
19 length of time the applicant has maintained a permanent
20 thoroughbred sales facility in this state, and the quality of
21 the facility.

22 (3) The applicant must comply with the provisions of
23 ss. 550.125 and 550.1815.

24 (4) Intertrack wagering under this section may be
25 conducted only on thoroughbred horse racing.

26 Section 5. Subsection (1) of section 550.0951, Florida
27 Statutes is amended to read:

28 550.0951 Payment of daily license fee and taxes.--

29 (1)(a) DAILY LICENSE FEE.--Each person engaged in the
30 business of conducting race meetings or jai alai games under
31 this chapter, hereinafter referred to as the "permitholder,"

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1 "licensee," or "permittee," shall pay to the division, for the
2 use of the division, a daily license fee on each live or
3 simulcast pari-mutuel event of \$100 for each horserace and \$80
4 for each dograce and \$40 for each jai alai game conducted at a
5 racetrack or fronton licensed under this chapter. Effective
6 October 1, 1996, in addition to the tax exemption specified in
7 s. 550.09514(1) of \$360,000 or \$500,000 per greyhound
8 permitholder per state fiscal year, each greyhound
9 permitholder shall receive in the current state fiscal year a
10 tax credit equal to the number of live greyhound races
11 conducted in the previous state fiscal year times the daily
12 license fee specified for each dograce in this subsection
13 applicable for the previous state fiscal year. This tax
14 credit and the exemption in s. 550.09514(1) shall be
15 applicable to the tax on live handle under subsection (3)
16 except during any charity or scholarship performances
17 conducted pursuant to s. 550.0351. Effective October 1, 1996,
18 each permitholder shall pay daily license fees not to exceed
19 \$500 per day on any simulcast races or games on which such
20 permitholder accepts wagers regardless of the number of
21 out-of-state events taken or the number of out-of-state
22 locations from which such events are taken. This license fee
23 shall be deposited with the Treasurer to the credit of the
24 Pari-mutuel Wagering Trust Fund.

25 (b) Each permitholder authorized a maximum tax savings
26 of \$500,000 per state fiscal year pursuant to s. 550.09514(1)
27 or the greyhound permitholder that had the lowest live handle
28 during the preceding state fiscal year, which cannot utilize
29 the full amount of the daily license fee credit, may, after
30 notifying the division in writing, elect once per state fiscal
31 year on a form provided by the division to transfer such

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1 credit or any portion thereof to any greyhound permitholder
2 which acts as a host track to such permitholder for the
3 purpose of intertrack wagering. Once an election to transfer
4 such credit is filed with the division it shall not be
5 rescinded. The division shall disapprove the credit transfer
6 when the amount of credit or portion thereof is unavailable to
7 the transferring permitholder or when the permitholder, who is
8 entitled to transfer the credit or who is entitled to receive
9 the credit, owes taxes to the state pursuant to a deficiency
10 letter or administrative complaint issued by the division.
11 Upon approval of the transfer by the division, the transferred
12 tax credit shall be effective for the first performance of the
13 next biweekly pay period as specified in subsection (5). The
14 daily license fee credit transferred to such host track may be
15 applied by such host track against its taxes on live racing as
16 provided in this subsection. The greyhound permitholder host
17 track to which such daily license fee credit is transferred
18 shall reimburse such permitholder the exact monetary value of
19 such transferred credit as actually applied against the taxes
20 of the host track. The division shall ensure that all
21 transfers of credit are made in accordance with this
22 subsection and shall have the authority to adopt rules to
23 ensure the implementation of this section.

24
25 (Redesignate subsequent sections.)

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28 ===== T I T L E A M E N D M E N T =====

29 And the title is amended as follows:

30 On page 1, line 7, delete that line

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1 and insert:
2 providing a formula for the distribution of
3 greyhound purses; requiring greyhound
4 permitholders to produce weekly purse payment
5 reports; requiring greyhound permitholders to
6 make direct payment of purses to greyhound
7 owners based on certain amounts; providing for
8 a greyhound permitholder, under certain
9 conditions, to make deductions from purses paid
10 to kennel operators and to make payments to a
11 local association of greyhound kennel
12 operators; creating s. 550.6308, F.S.;
13 providing for issuance of a limited intertrack
14 wagering license; amending s. 550.0951, F.S.;
15 authorizing certain permitholders to transfer
16 daily license fee tax credits to other
17 permitholders and to receive reimbursement;
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