

Bill No. HB 1747, 2nd Eng.

Amendment No. ____

<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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11 Senators Gutman, Williams, Thomas and Childers moved the
 12 following amendment:

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14 **Senate Amendment (with title amendment)**

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

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18 and insert:

19 Section 3. Subsection (1) of section 550.0951, Florida
 20 Statutes is amended to read:

21 550.0951 Payment of daily license fee and taxes.--
 22 (1)(a) DAILY LICENSE FEE.--Each person engaged in the
 23 business of conducting race meetings or jai alai games under
 24 this chapter, hereinafter referred to as the "permitholder,"
 25 "licensee," or "permittee," shall pay to the division, for the
 26 use of the division, a daily license fee on each live or
 27 simulcast pari-mutuel event of \$100 for each horserace and \$80
 28 for each dograce and \$40 for each jai alai game conducted at a
 29 racetrack or fronton licensed under this chapter. Effective
 30 October 1, 1996, in addition to the tax exemption specified in
 31 s. 550.09514(1) of \$360,000 or \$500,000 per greyhound

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1 permitholder per state fiscal year, each greyhound
2 permitholder shall receive in the current state fiscal year a
3 tax credit equal to the number of live greyhound races
4 conducted in the previous state fiscal year times the daily
5 license fee specified for each dograce in this subsection
6 applicable for the previous state fiscal year. This tax
7 credit and the exemption in s. 550.09514(1) shall be
8 applicable to the tax on live handle under subsection (3)
9 except during any charity or scholarship performances
10 conducted pursuant to s. 550.0351. Effective October 1, 1996,
11 each permitholder shall pay daily license fees not to exceed
12 \$500 per day on any simulcast races or games on which such
13 permitholder accepts wagers regardless of the number of
14 out-of-state events taken or the number of out-of-state
15 locations from which such events are taken. This license fee
16 shall be deposited with the Treasurer to the credit of the
17 Pari-mutuel Wagering Trust Fund.

18 (b) Each permitholder authorized a maximum tax savings
19 of \$500,000 per state fiscal year pursuant to s. 550.09514(1)
20 or the greyhound permitholder that had the lowest live handle
21 during the preceding state fiscal year, which cannot utilize
22 the full amount of the daily license fee credit, may, after
23 notifying the division in writing, elect once per state fiscal
24 year on a form provided by the division to transfer such
25 credit or any portion thereof to any greyhound permitholder
26 which acts as a host track to such permitholder for the
27 purpose of intertrack wagering. Once an election to transfer
28 such credit is filed with the division it shall not be
29 rescinded. The division shall disapprove the credit transfer
30 when the amount of credit or portion thereof is unavailable to
31 the transferring permitholder or when the permitholder, who is

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1 entitled to transfer the credit or who is entitled to receive
2 the credit, owes taxes to the state pursuant to a deficiency
3 letter or administrative complaint issued by the division.
4 Upon approval of the transfer by the division, the transferred
5 tax credit shall be effective for the first performance of the
6 next biweekly pay period as specified in subsection (5). The
7 daily license fee credit transferred to such host track may be
8 applied by such host track against its taxes on live racing as
9 provided in this subsection. The greyhound permitholder host
10 track to which such daily license fee credit is transferred
11 shall reimburse such permitholder the exact monetary value of
12 such transferred credit as actually applied against the taxes
13 of the host track. The division shall ensure that all
14 transfers of credit are made in accordance with this
15 subsection and shall have the authority to adopt rules to
16 ensure the implementation of this section.

17 Section 4. Subsection (2) of section 550.09514,
18 Florida Statutes, is amended to read:

19 550.09514 Greyhound dogracing taxes; purse
20 requirements.--

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

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

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

22
23 The additional purses provided by this paragraph must be used
24 exclusively for purses other than stakes. The division shall
25 conduct audits necessary to ensure compliance with this
26 section.

27 ~~(c)1. The division shall require sufficient~~
28 ~~documentation from each greyhound permitholder regarding~~
29 ~~purses paid on live racing and greyhound intertrack and~~
30 ~~simulcast broadcasts to assure that the annual purse~~
31 ~~percentage rates paid by each permitholder on the intertrack~~

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

15 2. For the purposes of this subparagraph, the term
16 "net proceeds" means the amount of contractual fee received by
17 the host for its services, excluding the payment of
18 pari-mutuel taxes and the transmission cost of sending the
19 broadcasts. One quarter of the net proceeds received by a
20 greyhound host track on greyhound simulcast races shall be
21 paid as purses at the host track. Whenever net proceeds are
22 retained by a greyhound host track on greyhound intertrack
23 broadcasts sent outside of its market area, the host track
24 shall pay purses at the host track in an amount not less than
25 .75 percent of the handle on such greyhound races at the quest
26 facility.

27 (d) The division shall require sufficient documentation
28 from each greyhound permitholder regarding purses paid on live
29 racing to assure that the annual purse percentage rates paid
30 by each permitholder on the live races are not reduced below
31 those paid during the 1993-94 state fiscal year. The division

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1 shall require sufficient documentation from each greyhound
2 permitholder to assure that the purses paid by each
3 permitholder on the greyhound intertrack and simulcast
4 broadcasts are in compliance with the requirements of
5 paragraph (c) of this section.

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

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

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

24 (h) At the request of a majority of kennel operators
25 under contract with a greyhound permitholder, the permitholder
26 shall make deductions from purses paid to each kennel operator
27 electing such deduction and shall make a direct payment of
28 such deductions to the local association of greyhound kennel
29 operators formed by a majority of kennel operators under
30 contract with the permitholder. The amount of the deduction
31 shall be at least 1 percent of purses, as determined by the

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1 local association of greyhound kennel operators. No deductions
2 may be taken pursuant to this paragraph without a kennel
3 operator's specific approval before or after the effective
4 date of this act.

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6 (Redesignate subsequent sections.)

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

10 And the title is amended as follows:

11 On page 1, lines 6 and 7, delete those lines

12

13 and insert:

14 that section; 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;

18 amending s. 550.09514, F.S.; providing a

19 formula for the distribution of greyhound

20 purses; requiring greyhound permitholders to

21 produce weekly purse payment reports; requiring

22 greyhound permitholders to make direct payment

23 of purses to greyhound owners based on certain

24 amounts; providing for a greyhound

25 permitholder, under certain conditions, to make

26 deductions from purses paid to kennel operators

27 and to make payments to a local association of

28 greyhound kennel operators;

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