

By Representative Mackey

1 A bill to be entitled
2 An act relating to pari-mutuel wagering;
3 amending s. 550.0951, F.S.; revising language
4 with respect to the tax on handle for
5 intertrack wagering; amending s. 550.09514,
6 F.S.; providing a formula for the distribution
7 of a purse supplement; requiring greyhound
8 permitholders to supply kennel operators with a
9 weekly report; requiring greyhound
10 permitholders to make direct payment of purses
11 to greyhound owners based on certain amounts;
12 directing the Division of Pari-mutuel Wagering
13 to design and distribute weekly purse sheets;
14 providing for required information; amending s.
15 550.6305, F.S.; providing for the payment of a
16 certain portion of payments made on intertrack
17 wagering as purses for greyhound permitholders;
18 providing an effective date.

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

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22 Section 1. Effective July 1, 2000, paragraph (c) of
23 subsection (3) of section 550.0951, Florida Statutes, as
24 amended by chapter 96-364, Laws of Florida, is amended to
25 read:

26 550.0951 Payment of daily license fee and taxes.--

27 (3) TAX ON HANDLE.--Each permitholder shall pay a tax
28 on contributions to pari-mutuel pools, the aggregate of which
29 is hereinafter referred to as "handle," on races or games
30 conducted by the permitholder. The tax is imposed daily and is
31 based on the total contributions to all pari-mutuel pools

1 conducted during the daily performance. If a permitholder
2 conducts more than one performance daily, the tax is imposed
3 on each performance separately.

4 (c)1. The tax on handle for intertrack wagering is 3.3
5 percent of the handle if the host track is a horse track, 7.6
6 percent if the host track is a dog track, and 7.1 percent if
7 the host track is a jai alai fronton. ~~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
10 the 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 2.3. 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 2. Paragraphs (b) and (c) of subsection (2) of
2 section 550.09514, Florida Statutes, are amended, and
3 paragraphs (e) and (f) are added to subsection (2) of said
4 section, to read:

5 550.09514 Greyhound dogracing taxes; purse
6 requirements.--

7 (2)

8 (b)1. Except as otherwise provided herein, in addition
9 to the minimum purse percentage required by paragraph (a),
10 each permitholder shall pay as purses, for fiscal year
11 1996-1997, an amount equal to 75 percent of the permitholder's
12 tax credit pursuant to s. 550.0951(1).

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

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29 The additional purses provided by this paragraph must be used
30 exclusively for purses other than stakes. The division shall
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1 conduct audits necessary to ensure compliance with this
2 section.

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

19 (e) Each greyhound permitholder shall supply kennel
20 operators with a weekly report showing purses paid on live
21 races and all intertrack and simulcast broadcasts, including
22 both guest and host together with the handle or commission
23 figures on which purses were paid, so that the kennel
24 operators may determine statutory and contractual compliance.

25 (f) Each greyhound permitholder shall make direct
26 payment of purses to the greyhound owners based on the
27 percentage amount agreed upon between the kennel operator and
28 the greyhound owner.

29 Section 3. The Division of Pari-mutuel Wagering shall
30 design and distribute to greyhound permitholders weekly purse
31 sheets which must be filled out by the permitholder and

1 provided to the division and the greyhound owners and kennel
2 operators on a weekly basis. These weekly purse sheets shall
3 include the method of payment and the percentage on each
4 category of races conducted by the permitholder in the week,
5 in addition to any other information required by the division.

6 Section 4. Subsection (1) of section 550.6305, Florida
7 Statutes, is amended to read:

8 550.6305 Intertrack wagering; guest track payments;
9 accounting rules.--

10 (1) All guest tracks which are eligible to receive
11 broadcasts and accept wagers on horseraces from a host track
12 racing under either a thoroughbred or quarter horse permit
13 shall be entitled to payment of 7 percent of the total
14 contributions to the pari-mutuel pool on wagers accepted at
15 the guest track. All guest tracks that are eligible to
16 receive broadcasts and accept wagers on greyhound races or jai
17 alai games from a host track other than a thoroughbred or
18 harness permitholder shall be entitled to payments of not less
19 than 5 percent of the total contributions to the daily
20 pari-mutuel pool on wagers accepted at the guest track. All
21 guest tracks that are eligible to receive broadcasts and
22 accept wagers on horseraces from a host track racing under a
23 harness horse permit shall be entitled to a payment of 5
24 percent of the total contributions to the daily pari-mutuel
25 pool on wagers accepted at the guest track. However, if a
26 guest track is a horserace permitholder that accepts
27 intertrack wagers during its current race meet, one-half of
28 the payment provided in this subsection and s. 550.6345 shall
29 be paid as purses during its current race meet. If the guest
30 track is a greyhound permitholder that accepts nongreyhound
31 intertrack wagers during its current meet, one-fifth of the

1 payment provided in this subsection shall be paid as purses
2 during its current race meet. If the guest track is a
3 greyhound permitholder accepting nongreyhound intertrack
4 wagers, that is not conducting its current race meet,
5 one-fifth of the payment provided in this subsection shall be
6 paid as purses during its next race meet.

7 (a) However, if the host track is a thoroughbred
8 permitholder, and the guest track is also a thoroughbred
9 permitholder and accepts intertrack wagers on thoroughbred
10 races during its current race meet, one-third of the payment
11 provided in this subsection shall be paid as purses during its
12 current race meet. In addition, an amount equal to 2 percent
13 of the intertrack handle at the thoroughbred guest track shall
14 be remitted by the host track to the guest thoroughbred track,
15 which amount shall be deducted from the purses required to be
16 paid by the host track. Such amount shall be paid by the guest
17 thoroughbred track as purses during its current race meet.

18 (b) If thoroughbred intertrack wagering is taken at
19 any guest track, including a thoroughbred guest track, which
20 is located within 25 miles of any thoroughbred permitholder
21 that is not conducting live racing, the host track shall pay
22 to such thoroughbred permitholder an amount equal to 2 percent
23 of the intertrack handle at all such guest tracks, including
24 the guest thoroughbred track, which amount shall be deducted
25 from the purses otherwise required to be paid by the host
26 track. This amount shall be used by the thoroughbred
27 permitholder to pay purses during its next race meet.

28 Section 5. This act shall take effect upon becoming a
29 law.

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HOUSE SUMMARY

Revises provisions of law governing pari-mutuel wagering to:

- 1. Revise the tax on handle with respect to intertrack wagering.
- 2. Revise a provision relating to greyhound dog racing taxes to provide that a purse supplement shall be disbursed weekly and to provide a formula for the determination of the supplement amount.
- 3. Direct greyhound permitholders to supply kennel owners with a weekly report showing purses paid on live races and all intertrack and simulcast broadcasts including both guest and host together with the handle or commission figures on which purses were paid.
- 4. Direct greyhound permitholders to make direct payment of purses to the greyhound owners based on the percentage amount agreed upon between the kennel operator and the greyhound owner.
- 5. Direct the Division of Pari-mutuel Wagering to design and distribute to greyhound permitholders weekly purse sheets.
- 6. Revise a provision dealing with intertrack wagering and guest track payments to provide a formula for the payment of a certain portion of required payments.

See bill for details.