

By the Committee on Regulated Industries

315-433-98

1                                   A bill to be entitled  
2           An act relating to pari-mutuel wagering;  
3           reviving and readopting s. 550.09512, F.S.,  
4           relating to harness horse taxes; repealing s.  
5           550.09512(5), F.S., as created by ch. 93-288,  
6           Laws of Florida; abrogating the repeal of s.  
7           550.09512, F.S.; providing an effective date.

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

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11           Section 1. Section 550.09512, Florida Statutes, is  
12 reenacted to read:

13           550.09512 Harness horse taxes; abandoned interest in a  
14 permit for nonpayment of taxes.--

15           (1) Pari-mutuel wagering at harness horse racetracks  
16 in this state is an important business enterprise, and taxes  
17 derived therefrom constitute a part of the tax structure which  
18 funds operation of the state. Harness horse permitholders  
19 should pay their fair share of these taxes to the state. This  
20 business interest should not be taxed to such an extent as to  
21 cause any racetrack which is operated under sound business  
22 principles to be forced out of business. Due to the need to  
23 protect the public health, safety, and welfare, the gaming  
24 laws of the state provide for the harness horse industry to be  
25 highly regulated and taxed. The state recognizes that there  
26 exist identifiable differences between harness horse  
27 permitholders based upon their ability to operate under such  
28 regulation and tax system.

29           (2)(a) Notwithstanding the provisions of s.  
30 550.0951(3)(a), the tax on handle for live harness horse  
31 performances is 1 percent of handle per performance.

1           (b) For purposes of this section, the term "handle"  
2 shall have the same meaning as in s. 550.0951, and shall not  
3 include handle from intertrack wagering.

4           (3)(a) The permit of a harness horse permitholder who  
5 does not pay tax on handle for live harness horse performances  
6 for a full schedule of live races during any 2 consecutive  
7 state fiscal years shall be void and shall escheat to and  
8 become the property of the state unless such failure to  
9 operate and pay tax on handle was the direct result of fire,  
10 strike, war, or other disaster or event beyond the ability of  
11 the permitholder to control. Financial hardship to the  
12 permitholder shall not, in and of itself, constitute just  
13 cause for failure to operate and pay tax on handle.

14           (b) In order to maximize the tax revenues to the  
15 state, the division shall reissue an escheated harness horse  
16 permit to a qualified applicant pursuant to the provisions of  
17 this chapter as for the issuance of an initial permit.  
18 However, the provisions of this chapter relating to referendum  
19 requirements for a pari-mutuel permit shall not apply to the  
20 reissuance of an escheated harness horse permit. As specified  
21 in the application and upon approval by the division of an  
22 application for the permit, the new permitholder shall be  
23 authorized to operate a harness horse facility anywhere in the  
24 same county in which the escheated permit was authorized to be  
25 operated, notwithstanding the provisions of s. 550.054(2)  
26 relating to mileage limitations.

27           (4) In the event that a court of competent  
28 jurisdiction determines any of the provisions of this section  
29 to be unconstitutional, it is the intent of the Legislature  
30 that the provisions contained in this section shall be null  
31 and void and that the provisions of s. 550.0951 shall apply to

1 all harness horse permitholders beginning on the date of such  
2 judicial determination. To this end, the Legislature declares  
3 that it would not have enacted any of the provisions of this  
4 section individually and, to that end, expressly finds them  
5 not to be severable.

6 Section 2. Subsection (5) of section 550.09512,  
7 Florida Statutes, as created by section 1 of chapter 93-288,  
8 Laws of Florida, is repealed.

9 Section 3. This act shall take effect upon becoming a  
10 law.

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13 SENATE SUMMARY

14 Revives and readopts s. 550.09512, F.S., relating to  
15 harness horse taxes, which was scheduled for repeal on  
16 July 1, 1998.

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