

Bill No. CS for SB 1458

Amendment No. ____

	<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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11	Senator Casas moved the following amendment to amendment		
12	(764286):		
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14	Senate Amendment (with title amendment)		
15	On page 6, between lines 1 and 2,		
16			
17	insert:		
18	Section 2. Paragraph (a) of subsection (2) of section		
19	550.09515, Florida Statutes, is amended to read:		
20	550.09515 Thoroughbred horse taxes; abandoned interest		
21	in a permit for nonpayment of taxes.--		
22	(2)(a) Notwithstanding the provisions of s.		
23	550.0951(3)(a), the tax on handle for live thoroughbred horse		
24	performances shall be subject to the following:		
25	1. The tax on handle per performance for live		
26	thoroughbred performances is 2.0 percent of handle for		
27	performances conducted during the period beginning on January		
28	3 and ending March 16; .20 percent of handle for performances		
29	conducted during the period beginning March 17 and ending May		
30	22; and 1.25 percent of handle for performances conducted		
31	during the period beginning May 23 and ending January 2.		

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1 2. If any thoroughbred permitholder conducts
2 performances during more than one time period ~~or if~~
3 ~~performances are conducted during more than one period at any~~
4 ~~facility~~, the tax on handle per performance is double the sum
5 of the tax percentages for the periods in which performances
6 are being conducted, except:

7 a. Pursuant to s. 550.01215, two permitholders, by
8 mutual written agreement, may agree to the operation by one of
9 them in the other permitholder's tax period for up to 3 days,
10 if the 3 days are either the first 3 days or the last 3 days
11 of the racing period in which the permitholders intend to
12 operate.

13 b. If, on March 31 of any year, there is no
14 permitholder holding a license for operating any one of the
15 three race periods set forth in this section or if the
16 permitholder who is licensed to operate in any period fails to
17 operate for 10 consecutive days, a permitholder already
18 licensed to operate in another period may apply for and be
19 issued a license to operate the period in question, in
20 addition to the period already licensed.

21 c. Two permitholders who operated in different periods
22 in the preceding fiscal year may, by mutual written agreement,
23 switch periods for the current racing season, even if it
24 results in either permitholder or the facility of a
25 permitholder being operated in two different periods.

26 3. However, any thoroughbred permitholder whose total
27 handle on live performances during the 1991-1992 state fiscal
28 year was not greater than \$34 million is authorized to conduct
29 live performances at any time of the year and shall pay 0.5
30 percent on live handle per performance.

31 ~~4.3.~~ For the period beginning on April 1 and ending

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1 May 23 during the state fiscal year 1992-1993, any
 2 permitholder which has operated less than 51 racing days in
 3 the last 18 months may operate said period and pay 1.25
 4 percent tax on live handle per performance. In the event this
 5 provision takes effect after April 1, 1993, it shall be
 6 construed to apply retroactively from April 1, 1993, through
 7 May 23, 1993.

8 ~~5.4.~~ In the event any licenses have been issued to any
 9 thoroughbred permitholders for racing dates prior to April 26,
 10 1993, then, notwithstanding the provisions of s. 550.525(2),
 11 amendments may be filed to the racing dates up to May 1, 1993.

12 Section 3. Effective July 1, 2001, paragraph (a) of
 13 subsection (2) of section 550.09515, Florida Statutes, as
 14 amended by section 4 of chapter 98-190, Laws of Florida, is
 15 reenacted to read:

16 550.09515 Thoroughbred horse taxes; abandoned interest
 17 in a permit for nonpayment of taxes.--

18 (2)(a) Notwithstanding the provisions of s.
 19 550.0951(3)(a), the tax on handle for live thoroughbred horse
 20 performances shall be subject to the following:

21 1. The tax on handle per performance for live
 22 thoroughbred performances is 2.25 percent of handle for
 23 performances conducted during the period beginning on January
 24 3 and ending March 16; .70 percent of handle for performances
 25 conducted during the period beginning March 17 and ending May
 26 22; and 1.5 percent of handle for performances conducted
 27 during the period beginning May 23 and ending January 2.

28 2. However, any thoroughbred permitholder whose total
 29 handle on live performances during the 1991-1992 state fiscal
 30 year was not greater than \$34 million is authorized to conduct
 31 live performances at any time of the year and shall pay 0.5

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1 percent on live handle per performance.

2 Section 4. Any tax liability that accrued under
3 section 550.09515(2)(a)2., Florida Statutes, between January
4 1, 2000, and May 22, 2000, is forgiven, and the Department of
5 Business and Professional Regulation may not maintain an
6 action to collect such taxes.

7
8 (Redesignate subsequent sections.)

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

12 And the title is amended as follows:

13 On page 6, line 15, after the semicolon

14

15 insert:

16 amending s. 550.09515, F.S.; modifying the tax
17 on handle for thoroughbred performances;
18 forgiving certain taxes;

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