

By Representative Sanderson

1                                   A bill to be entitled  
2           An act relating to pari-mutuel wagering;  
3           amending s. 550.0951, F.S.; revising the tax on  
4           handle for intertrack wagering with respect to  
5           harness horse racing tracks; amending s.  
6           550.09512, F.S.; revising the tax on handle for  
7           live harness horse racing performances;  
8           amending s. 550.2625, F.S.; increasing the  
9           amount required to be held out to pay purses  
10          with respect to certain horse racing meets;  
11          amending s. 550.625, F.S.; increasing the  
12          amount to be paid for purses with respect to  
13          host tracks racing under a harness permit for  
14          intertrack wagering; providing an effective  
15          date.

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

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

21           550.0951 Payment of daily license fee and taxes.--

22           (3) TAX ON HANDLE.--Each permitholder shall pay a tax  
23 on contributions to pari-mutuel pools, the aggregate of which  
24 is hereinafter referred to as "handle," on races or games  
25 conducted by the permitholder. The tax is imposed daily and is  
26 based on the total contributions to all pari-mutuel pools  
27 conducted during the daily performance. If a permitholder  
28 conducts more than one performance daily, the tax is imposed  
29 on each performance separately.

30           (c)1. The tax on handle for intertrack wagering is 3.3  
31 percent of the handle if the host track is a horse track, 1.60

1 percent if the host track is a harness track,7.6 percent if  
2 the host track is a dog track, and 7.1 percent if the host  
3 track is a jai alai fronton. The tax on handle for intertrack  
4 wagering on rebroadcasts of simulcast horseraces is 2.4  
5 percent of the handle and 1.2 percent of the handle if the  
6 permitholder's facility is a harness track. The tax shall be  
7 deposited into the General Revenue Fund.

8           2. Effective October 1, 1996, the tax on handle for  
9 intertrack wagers accepted by any dog track located in an area  
10 of the state in which there are only three permitholders, all  
11 of which are greyhound permitholders, located in three  
12 contiguous counties, from any greyhound permitholder also  
13 located within such area or any dog track or jai alai fronton  
14 located as specified in s. 550.615(6) or (8), on races or  
15 games received from the same class of permitholder located  
16 within the same market area is 6 percent if the host facility  
17 is a greyhound permitholder and, if the host facility is a jai  
18 alai permitholder, the rate shall be 6.1 percent except that  
19 it shall be 2.3 percent on handle at such time as the total  
20 tax on intertrack handle paid to the division by the  
21 permitholder during the current state fiscal year exceeds the  
22 total tax on intertrack handle paid to the division by the  
23 permitholder during the 1992-1993 state fiscal year.

24           3. Any guest track that imposes a surcharge on each  
25 winning ticket cashed pursuant to s. 550.6335 shall pay an  
26 additional tax equal to 5 percent of the surcharge so imposed.  
27 Any taxes so imposed shall be deposited into the General  
28 Revenue Fund.

29           Section 2. Paragraph (a) of subsection (2) of section  
30 550.09512, Florida Statutes, is amended to read:

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1           550.09512 Harness horse taxes; abandoned interest in a  
2 permit for nonpayment of taxes.--

3           (2)(a) Notwithstanding the provisions of s.  
4 550.0951(3)(a), the tax on handle for live harness horse  
5 performances is 0.5 ± percent of handle per performance.

6           Section 3. Paragraph (b) of subsection (2) of section  
7 550.2625, Florida Statutes, is amended to read:

8           550.2625 Horseracing; minimum purse requirement,  
9 Florida breeders' and owners' awards.--

10           (2) Each permitholder conducting a horserace meet is  
11 required to pay from the takeout withheld on pari-mutuel pools  
12 a sum for purses in accordance with the type of race  
13 performed.

14           (b)1. A permitholder conducting a harness horse race  
15 meet under this chapter must pay to the purse pool from the  
16 takeout withheld a purse requirement that totals an amount not  
17 less than 8.25 ± percent of all contributions to pari-mutuel  
18 pools conducted during the race meet. An amount not less than  
19 7.75 ~~7.5~~ percent of the total handle shall be paid from this  
20 purse pool as purses.

21           2. An amount not to exceed 0.5 percent of the total  
22 handle on all harness horse races that are subject to the  
23 purse requirement of subparagraph 1., must be available for  
24 use to provide medical, dental, surgical, life, funeral, or  
25 disability insurance benefits for occupational licensees who  
26 work at tracks in this state at which harness horse races are  
27 conducted. Such insurance benefits must be paid from the  
28 purse pool specified in subparagraph 1. An annual plan for  
29 payment of insurance benefits from the purse pool, including  
30 qualifications for eligibility, must be submitted by the  
31 Florida Standardbred Breeders and Owners Association for

1 approval to the division. An annual report of the implemented  
2 plan shall be submitted to the division. All records of the  
3 Florida Standardbred Breeders and Owners Association  
4 concerning the administration of the plan must be available  
5 for audit at the discretion of the division to determine that  
6 the plan has been implemented and administered as authorized.  
7 If the division finds that the Florida Standardbred Breeders  
8 and Owners Association has not complied with the provisions of  
9 this section, the division may order the association to cease  
10 and desist from administering the plan and shall appoint the  
11 division as temporary administrator of the plan until the  
12 division reestablishes administration of the plan with the  
13 association.

14 Section 4. Subsection (1) of section 550.625, Florida  
15 Statutes, is amended to read:

16 550.625 Intertrack wagering; purses; breeders'  
17 awards.--If a host track is a horse track:

18 (1) A host track racing under either a thoroughbred or  
19 quarter horse permit shall pay an amount equal to 6.125  
20 percent of all wagers placed pursuant to the provisions of s.  
21 550.615, as purses during its current race meet. However, up  
22 to 0.50 percent of all wagers placed pursuant to s. 550.615  
23 may, at the option of the host track, be deducted from the  
24 amount retained by the host track for purses to supplement the  
25 awards program for owners of Florida-bred horses as set forth  
26 in s. 550.2625(6). A host track racing under a harness permit  
27 shall pay an amount equal to 7.85 ~~7~~ percent of all wagers  
28 placed pursuant to the provisions of s. 550.615, as purses  
29 during its current race meet. If a host track underpays or  
30 overpays purses required by this section and s. 550.2625, the  
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1 provisions of s. 550.2625 apply to the overpayment or  
2 underpayment.

3 Section 5. This act shall take effect upon becoming a  
4 law.

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7 HOUSE SUMMARY

8 Provides that the tax on handle for intertrack wagering  
9 is 1.60 percent if the host track is a harness track and  
10 the tax on handle for intertrack wagering on rebroadcasts  
11 or simulcast horseraces is 1.2 percent if the  
12 permitholder's facility is a harness track. Reduces the  
13 tax on handle for live harness horse performances to 0.5  
14 percent of handle per performance. Increases the amount  
15 withheld for purses with respect to described horse  
16 racing meets and intertrack wagers where the host track  
17 operates under a harness racing permit. See bill for  
18 details.  
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