

By the Committee on Regulated Services and Representatives  
Sanderson and Fasano

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; providing a  
6           limitation on the tax on handle for live jai  
7           alai performances; amending s. 550.09512, F.S.;  
8           revising the tax on handle for live harness  
9           horse racing performances; amending s.  
10          550.2625, F.S.; increasing the amount required  
11          to be held out to pay purses with respect to  
12          certain horse racing meets; amending s.  
13          550.625, F.S.; increasing the amount to be paid  
14          for purses with respect to host tracks racing  
15          under a harness permit for intertrack wagering;  
16          providing an effective date.

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

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20           Section 1. Paragraph (c) of subsection (3) of section  
21   550.0951, Florida Statutes, is amended, and paragraph (d) is  
22   added to said subsection, to read:

23           550.0951 Payment of daily license fee and taxes.--

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

1           (c)1. The tax on handle for intertrack wagering is 3.3  
2 percent of the handle if the host track is a horse track, 1.6  
3 percent if the host track is a harness track, 7.6 percent if  
4 the host track is a dog track, and 7.1 percent if the host  
5 track is a jai alai fronton. The tax on handle for intertrack  
6 wagering on rebroadcasts of simulcast horseraces is 2.4  
7 percent of the handle and 1.2 percent of the handle if the  
8 permitholder's facility is a harness track. The tax shall be  
9 deposited into the General Revenue Fund.

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

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

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1           (d) Notwithstanding any other provision of this  
2 chapter, in order to protect the Florida jai alai industry,  
3 effective July 1, 2000, a jai alai permitholder may not be  
4 taxed on live handle at a rate higher than 2 percent.

5           Section 2. Paragraph (a) of subsection (2) of section  
6 550.09512, Florida Statutes, is amended to read:

7           550.09512 Harness horse taxes; abandoned interest in a  
8 permit for nonpayment of taxes.--

9           (2)(a) Notwithstanding the provisions of s.  
10 550.0951(3)(a), the tax on handle for live harness horse  
11 performances is 0.5 ± percent of handle per performance.

12           Section 3. Paragraph (b) of subsection (2) of section  
13 550.2625, Florida Statutes, is amended to read:

14           550.2625 Horseracing; minimum purse requirement,  
15 Florida breeders' and owners' awards.--

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

20           (b)1. A permitholder conducting a harness horse race  
21 meet under this chapter must pay to the purse pool from the  
22 takeout withheld a purse requirement that totals an amount not  
23 less than 8.25 ± percent of all contributions to pari-mutuel  
24 pools conducted during the race meet. An amount not less than  
25 7.75 ~~7.5~~ percent of the total handle shall be paid from this  
26 purse pool as purses.

27           2. An amount not to exceed 0.5 percent of the total  
28 handle on all harness horse races that are subject to the  
29 purse requirement of subparagraph 1., must be available for  
30 use to provide medical, dental, surgical, life, funeral, or  
31 disability insurance benefits for occupational licensees who

1 work at tracks in this state at which harness horse races are  
2 conducted. Such insurance benefits must be paid from the  
3 purse pool specified in subparagraph 1. An annual plan for  
4 payment of insurance benefits from the purse pool, including  
5 qualifications for eligibility, must be submitted by the  
6 Florida Standardbred Breeders and Owners Association for  
7 approval to the division. An annual report of the implemented  
8 plan shall be submitted to the division. All records of the  
9 Florida Standardbred Breeders and Owners Association  
10 concerning the administration of the plan must be available  
11 for audit at the discretion of the division to determine that  
12 the plan has been implemented and administered as authorized.  
13 If the division finds that the Florida Standardbred Breeders  
14 and Owners Association has not complied with the provisions of  
15 this section, the division may order the association to cease  
16 and desist from administering the plan and shall appoint the  
17 division as temporary administrator of the plan until the  
18 division reestablishes administration of the plan with the  
19 association.

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

22 550.625 Intertrack wagering; purses; breeders'  
23 awards.--If a host track is a horse track:

24 (1) A host track racing under either a thoroughbred or  
25 quarter horse permit shall pay an amount equal to 6.125  
26 percent of all wagers placed pursuant to the provisions of s.  
27 550.615, as purses during its current race meet. However, up  
28 to 0.50 percent of all wagers placed pursuant to s. 550.615  
29 may, at the option of the host track, be deducted from the  
30 amount retained by the host track for purses to supplement the  
31 awards program for owners of Florida-bred horses as set forth

1 in s. 550.2625(6). A host track racing under a harness permit  
2 shall pay an amount equal to 7.85 7 percent of all wagers  
3 placed pursuant to the provisions of s. 550.615, as purses  
4 during its current race meet. If a host track underpays or  
5 overpays purses required by this section and s. 550.2625, the  
6 provisions of s. 550.2625 apply to the overpayment or  
7 underpayment.

8 Section 5. This act shall take effect upon becoming a  
9 law.

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