

By Senator Geller

29-1226-00

1 A bill to be entitled
2 An act relating to pari-mutuel wagering;
3 amending s. 550.0951, F.S.; providing for the
4 tax on handle for intertrack wagering for
5 harness racing; providing a limitation on the
6 tax on handle for live jai alai performances;
7 amending s. 550.09512, F.S.; reducing the tax
8 on handle for live harness performances;
9 amending s. 550.2625, F.S.; increasing the
10 percentage of purse requirements for harness
11 racing; amending s. 550.625, F.S.; increasing
12 the percentage of purses for harness racing;
13 providing an effective date.

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

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17 Section 1. Paragraph (c) of subsection (3) of section
18 550.0951, Florida Statutes, is amended, and paragraph (d) is
19 added to that subsection to read:

20 550.0951 Payment of daily license fee and taxes.--

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

29 (c)1. The tax on handle for intertrack wagering is 3.3
30 percent of the handle if the host track is a horse track, 1.6
31 percent if the host track is a harness track, 7.6 percent if

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

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

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

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

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

3 550.09512 Harness horse taxes; abandoned interest in a
4 permit for nonpayment of taxes.--

5 (2)(a) Notwithstanding the provisions of s.
6 550.0951(3)(a), the tax on handle for live harness horse
7 performances is 0.5 † percent of handle per performance.

8 Section 3. Paragraph (b) of subsection (2) of section
9 550.2625, Florida Statutes, is amended to read:

10 550.2625 Horseracing; minimum purse requirement,
11 Florida breeders' and owners' awards.--

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

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

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

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

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

18 550.625 Intertrack wagering; purses; breeders'
19 awards.--If a host track is a horse track:

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

1 overpays purses required by this section and s. 550.2625, the
2 provisions of s. 550.2625 apply to the overpayment or
3 underpayment.

4 Section 5. This act shall take effect July 1, 2000.

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SENATE SUMMARY

Provides a tax on handle for intertrack wagering involving harness horse racing. Provides a limitation on the tax on handle for live jai alai performances. Revises the percentage of tax on handle and the percentage of purse requirements for harness horse racing.