

Bill No. CS for CS for SB 2324

Amendment No. ____

<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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Senator Diaz de la Portilla moved the following substitute for amendment (274282):

Senate Amendment (with title amendment)

On page 74, between lines 23 and 24,

insert:

Section 45. Section 4 of chapter 98-190, Laws of Florida, is amended to read:

Section 4. Effective July 1, 2002 ~~2001~~, paragraph (a) of subsection (2) of section 550.09515, Florida Statutes, is amended to read:

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

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

1. The tax on handle per performance for live thoroughbred performances is 2.25 ~~2.0~~ percent of handle for performances conducted during the period beginning on January 3 and ending March 16; .70 ~~.20~~ percent of handle for

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1 performances conducted during the period beginning March 17
2 and ending May 22; and 1.5 ~~1.25~~ percent of handle for
3 performances conducted during the period beginning May 23 and
4 ending January 2.

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

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

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

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

30 2. However, any thoroughbred permitholder whose total
31 handle on live performances during the 1991-1992 state fiscal

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1 year was not greater than \$34 million is authorized to conduct
2 live performances at any time of the year and shall pay 0.5
3 percent on live handle per performance.

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

11 ~~4. In the event any licenses have been issued to any~~
12 ~~thoroughbred permitholders for racing dates prior to April 26,~~
13 ~~1993, then, notwithstanding the provisions of s. 550.525(2),~~
14 ~~amendments may be filed to the racing dates up to May 1, 1993.~~

15 Section 46. Section 9 of chapter 98-190, Laws of
16 Florida, is amended to read:

17 Section 9. Effective July 1, 2002 ~~2001~~, subsection
18 (11) of s. 550.615, Florida Statutes, is repealed.

19
20 (Redesignate subsequent sections.)

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22
23 ===== T I T L E A M E N D M E N T =====

24 And the title is amended as follows:

25 On page 6, line 10, after the semicolon,

26
27 insert:

28 amending s. 4 of chapter 98-190, Laws of
29 Florida; delaying the effective date of
30 provisions repealing tax requirements for
31 certain thoroughbred permitholders operating in

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1 multiple tax periods; amending s. 9 of chapter
2 98-190, Laws of Florida; delaying the repeal of
3 s. 550.615(11), F.S., relating to intertrack
4 wagering broadcasts;
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