

Amendment No. ____ (for drafter's use only)

	<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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ORIGINAL STAMP BELOW

11 Representative(s) Fasano offered the following:

13 **Amendment (with title amendment)**

14 On page 2, line 29,
15 remove from the bill: everything after enacting clause
16
17 and insert in lieu thereof:

18 Section 1. Paragraph (f) of subsection (6) of section
19 212.20, Florida Statutes, is amended to read:

20 212.20 Funds collected, disposition; additional powers
21 of department; operational expense; refund of taxes
22 adjudicated unconstitutionally collected.--

23 (6) Distribution of all proceeds under this chapter
24 shall be as follows:

25 (f) The proceeds of all other taxes and fees imposed
26 pursuant to this chapter shall be distributed as follows:

27 1. In any fiscal year, the greater of \$500 million,
28 minus an amount equal to 4.6 percent of the proceeds of the
29 taxes collected pursuant to chapter 201, or 5 percent of all
30 other taxes and fees imposed pursuant to this chapter shall be
31 deposited in monthly installments into the General Revenue

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1 Fund.

2 2. Two-tenths of one percent shall be transferred to
3 the Solid Waste Management Trust Fund.

4 3. After the distribution under subparagraphs 1. and
5 2., 9.653 percent of the amount remitted by a sales tax dealer
6 located within a participating county pursuant to s. 218.61
7 shall be transferred into the Local Government Half-cent Sales
8 Tax Clearing Trust Fund.

9 4. After the distribution under subparagraphs 1., 2.,
10 and 3., 0.054 percent shall be transferred to the Local
11 Government Half-cent Sales Tax Clearing Trust Fund and
12 distributed pursuant to s. 218.65.

13 5. Of the remaining proceeds:

14 a. Beginning July 1, 2000, and in each fiscal year
15 thereafter, the sum of \$29,915,500 shall be divided into as
16 many equal parts as there are counties in the state, and one
17 part shall be distributed to each county. The distribution
18 among the several counties shall begin each fiscal year on or
19 before January 5 and shall continue monthly for a total of 4
20 months. If a local or special law required that any moneys
21 accruing to a county in fiscal year 1999-2000 under the
22 then-existing provisions of s. 550.135 be paid directly to the
23 district school board or a municipal government, such payment
24 shall continue until such time as the local or special law is
25 amended or repealed. The state covenants with holders of
26 bonds or other instruments of indebtedness issued by local
27 governments or district school boards prior to July 1, 2000,
28 that it is not the intent of this sub-subparagraph to affect
29 adversely the rights of those holders or to relieve local
30 governments or district school boards of the duty to meet
31 their obligations as a result of previous pledges or

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1 assignments or trusts entered into which obligated funds
2 received from the then-existing s. 550.135 distribution to
3 county governments. This distribution specifically is in lieu
4 of funds distributed under s. 550.135 prior to July 1, 2000.

5 b.a. Beginning July 1, 1992, \$166,667 shall be
6 distributed monthly by the department to each applicant that
7 has been certified as a "facility for a new professional
8 sports franchise" or a "facility for a retained professional
9 sports franchise" pursuant to s. 288.1162 and \$41,667 shall be
10 distributed monthly by the department to each applicant that
11 has been certified as a "new spring training franchise
12 facility" pursuant to s. 288.1162. Distributions shall begin
13 60 days following such certification and shall continue for 30
14 years. Nothing contained herein shall be construed to allow an
15 applicant certified pursuant to s. 288.1162 to receive more in
16 distributions than actually expended by the applicant for the
17 public purposes provided for in s. 288.1162(7). However, a
18 certified applicant shall receive distributions up to the
19 maximum amount allowable and undistributed under this section
20 for additional renovations and improvements to the facility
21 for the franchise without additional certification.

22 c.b. Beginning 30 days after notice by the Office of
23 Tourism, Trade, and Economic Development to the Department of
24 Revenue that an applicant has been certified as the
25 professional golf hall of fame pursuant to s. 288.1168 and is
26 open to the public, \$166,667 shall be distributed monthly, for
27 up to 300 months, to the applicant.

28 d.e. Beginning 30 days after notice by the Department
29 of Commerce to the Department of Revenue that the applicant
30 has been certified as the International Game Fish Association
31 World Center facility pursuant to s. 288.1169, and the

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1 facility is open to the public, \$83,333 shall be distributed
2 monthly, for up to 180 months, to the applicant. This
3 distribution is subject to reduction pursuant to s. 288.1169.

4 6. All other proceeds shall remain with the General
5 Revenue Fund.

6 Section 2. Section 550.135, Florida Statutes, is
7 amended to read:

8 550.135 Division of moneys derived under this
9 law.--All moneys that are deposited with the Treasurer to the
10 credit of the Pari-mutuel Wagering Trust Fund shall be
11 distributed as follows ~~in the following proportions, in the~~
12 ~~manner and at the times specified in this section:~~

13 ~~(1) In each fiscal year, the sum of \$29,915,500 shall~~
14 ~~be divided into as many equal parts as there are counties in~~
15 ~~the state, and one part shall be distributed to each county;~~
16 ~~any excess of such moneys after the distributions to the~~
17 ~~counties shall be paid into the General Revenue Fund. If the~~
18 ~~sum available for distribution is less than \$29,915,500, the~~
19 ~~deficiency shall be paid into the Pari-mutuel Wagering Trust~~
20 ~~Fund from the General Revenue Fund up to the amount of the~~
21 ~~deficiency if the deficiency does not exceed the deposits of~~
22 ~~pari-mutuel tax collections to the General Revenue Fund for~~
23 ~~that fiscal year.~~

24 ~~(2) The distribution among the several counties~~
25 ~~provided for in subsection (1) shall begin each fiscal year on~~
26 ~~or before January 5 and shall continue monthly for a total of~~
27 ~~4 months. If during the fiscal year the sums available for~~
28 ~~distribution to the counties is not sufficient to make the~~
29 ~~scheduled distributions, the division shall immediately~~
30 ~~transfer to the Pari-mutuel Wagering Trust Fund from deposits~~
31 ~~made by the division to the General Revenue Fund during that~~

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1 ~~fiscal year, the sums required to make the distributions. If~~
2 ~~on April 5 the sums distributed to the counties do not equal~~
3 ~~the maximum sum to be distributed, the division shall~~
4 ~~immediately transfer to the Pari-mutuel Wagering Trust Fund,~~
5 ~~from deposits made by the division to the General Revenue Fund~~
6 ~~during that fiscal year, the sums required to pay each county~~
7 ~~the sum entitled and shall make such payments on or before the~~
8 ~~end of that fiscal year. The Comptroller is appointed as the~~
9 ~~agent of the division to make the distribution to the counties~~
10 ~~and to make transfers as may be required by this section.~~

11 (1)~~(3)~~ The daily license fee revenues collected
12 pursuant to s. 550.0951(1) shall be used to fund the operating
13 cost of the division and to provide a proportionate share of
14 the operation of the office of the secretary and the Division
15 of Administration of the Department of Business and
16 Professional Regulation; however, other collections in the
17 Pari-mutuel Wagering Trust Fund, ~~after the payments required~~
18 ~~by subsections (1) and (2),~~ may also be used to fund the
19 operation of the division in accordance with authorized
20 appropriations.

21 (2)~~(4)~~ ~~After payments to the counties have been~~
22 ~~completed as provided in subsections (1) and (2),~~ All
23 unappropriated funds in excess of \$3.5 million in the
24 Pari-mutuel Wagering Trust Fund shall be deposited to the
25 Treasurer to the credit of the General Revenue Fund ~~as~~
26 ~~provided in subsection (1).~~

27 ~~(5) If a local or special law requires that any moneys~~
28 ~~accruing to a county under this chapter, the same being~~
29 ~~division funds, be paid to the Treasurer of the state, as ex~~
30 ~~officio treasurer of the teachers' salary fund, to the credit~~
31 ~~of a district school board, those moneys shall be paid~~

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1 ~~directly to the district school board.~~

2 Section 3. Subsections (1), (3), and (5) and paragraph
3 (b) of subsection (6) of section 550.0951, Florida Statutes,
4 are amended to read:

5 550.0951 Payment of daily license fee and taxes.--

6 (1)(a) DAILY LICENSE FEE.--Each person engaged in the
7 business of conducting race meetings or jai alai games under
8 this chapter, hereinafter referred to as the "permitholder,"
9 "licensee," or "permittee," shall pay to the division, for the
10 use of the division, a daily license fee on each live or
11 simulcast pari-mutuel event of \$100 for each horserace and \$80
12 for each dograce and \$40 for each jai alai game conducted at a
13 racetrack or fronton licensed under this chapter. ~~Effective~~
14 ~~October 1, 1996,~~In addition to the tax exemption specified in
15 s. 550.09514(1) of \$360,000 or \$500,000 per greyhound
16 permitholder per state fiscal year, each greyhound
17 permitholder shall receive in the current state fiscal year a
18 tax credit equal to the number of live greyhound races
19 conducted in the previous state fiscal year times the daily
20 license fee specified for each dograce in this subsection
21 applicable for the previous state fiscal year. This tax
22 credit and the exemption in s. 550.09514(1) shall be
23 applicable to any the tax and the daily license fees imposed
24 by this chapter on live handle under subsection (3)except
25 during any charity or scholarship performances conducted
26 pursuant to s. 550.0351. ~~Effective October 1, 1996,~~Each
27 permitholder shall pay daily license fees not to exceed \$500
28 per day on any simulcast races or games on which such
29 permitholder accepts wagers regardless of the number of
30 out-of-state events taken or the number of out-of-state
31 locations from which such events are taken. This license fee

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1 shall be deposited with the Treasurer to the credit of the
2 Pari-mutuel Wagering Trust Fund.

3 (b) Each permitholder that ~~authorized a maximum tax~~
4 ~~savings of \$500,000 per state fiscal year pursuant to s.~~
5 ~~550.09514(1) or the greyhound permitholder that had the lowest~~
6 ~~live handle during the preceding state fiscal year, which~~
7 cannot utilize the full amount of the exemption of \$360,000 or
8 \$500,000 provided in s. 550.09514(1) or the daily license fee
9 credit provided in this section,may, after notifying the
10 division in writing, elect once per state fiscal year on a
11 form provided by the division to transfer such exemption or
12 credit or any portion thereof to any greyhound permitholder
13 which acts as a host track to such permitholder for the
14 purpose of intertrack wagering. Once an election to transfer
15 such exemption or credit is filed with the division it shall
16 not be rescinded. The division shall disapprove the ~~credit~~
17 transfer when the amount of the exemption or credit or portion
18 thereof is unavailable to the transferring permitholder or
19 when the permitholder,~~who is entitled to transfer the~~
20 exemption or credit or who is entitled to receive the
21 exemption or credit,owes taxes to the state pursuant to a
22 deficiency letter or administrative complaint issued by the
23 division. Upon approval of the transfer by the division, the
24 transferred tax exemption or credit shall be effective for the
25 first performance of the next biweekly pay period as specified
26 in subsection (5). The exemption or ~~daily license fee~~ credit
27 transferred to such host track may be applied by such host
28 track against any its taxes and daily license fees imposed by
29 this chapter ~~on live racing as provided in this subsection.~~
30 The greyhound permitholder host track to which such exemption
31 or daily license fee credit is transferred shall reimburse

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1 such permitholder the exact monetary value of such transferred
2 exemption or credit as actually applied against the taxes and
3 daily license fees of the host track. The division shall
4 ensure that all transfers of exemption or credit are made in
5 accordance with this subsection and shall have the authority
6 to adopt rules to ensure the implementation of this section.

7 (3) TAX ON HANDLE.--Each permitholder shall pay a tax
8 on contributions to pari-mutuel pools, the aggregate of which
9 is hereinafter referred to as "handle," on races or games
10 conducted by the permitholder. The tax is imposed daily and is
11 based on the total contributions to all pari-mutuel pools
12 conducted during the daily performance. If a permitholder
13 conducts more than one performance daily, the tax is imposed
14 on each performance separately.

15 (a) The tax on handle for thoroughbred horse racing,
16 harness horse racing, and quarter horse racing is 3.3 percent
17 of the handle.

18 (b)1. The tax on handle for dogracing is 4.55 ~~7.6~~
19 percent of the handle, except that for live charity
20 performances held pursuant to s. 550.0351, and for intertrack
21 wagering on such charity performances at a guest greyhound
22 track within the market area of the host, the tax remains 7.6
23 percent of the handle.~~and~~

24 2. The tax on handle for jai alai is 7.1 percent of
25 the handle.

26 (c)1. The tax on handle for intertrack wagering is 3.3
27 percent of the handle if the host track is a horse track, 4.55
28 ~~7.6~~ percent if the host track is a dog track, and 7.1 percent
29 if the host track is a jai alai fronton. The tax on handle
30 for intertrack wagering on rebroadcasts of simulcast
31 horseraces is 2.4 percent of the handle. The tax shall be

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1 deposited into the Pari-mutuel Wagering Trust ~~General Revenue~~
2 Fund.

3 2. ~~Effective October 1, 1996,~~The tax on handle for
4 intertrack wagers accepted by any dog track located in an area
5 of the state in which there are only three permitholders, all
6 of which are greyhound permitholders, located in three
7 contiguous counties, from any greyhound permitholder also
8 located within such area or any dog track or jai alai fronton
9 located as specified in s. 550.615(6) or (8), on races or
10 games received from the same class of permitholder located
11 within the same market area is 2.95 ~~6~~ percent if the host
12 facility is a greyhound permitholder and, if the host facility
13 is a jai alai permitholder, the rate shall be 6.1 percent
14 except that it shall be 2.3 percent on handle at such time as
15 the total tax on intertrack handle paid to the division by the
16 permitholder during the current state fiscal year exceeds the
17 total tax on intertrack handle paid to the division by the
18 permitholder during the 1992-1993 state fiscal year.

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

24 (d) The tax on handle for greyhound simulcast races
25 received from a location outside the United States or for
26 rebroadcasts of such simulcast is 2 percent of the handle.

27 (5) PAYMENT AND DISPOSITION OF FEES AND
28 TAXES.--Payment for the admission tax, tax on handle, and the
29 breaks tax imposed by this section shall be paid to the
30 division. The division shall deposit these sums with the
31 Treasurer, to the credit of ~~one-half being credited to the~~

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1 Pari-mutuel Wagering Trust Fund, hereby established, ~~and~~
2 ~~one-half being credited to the General Revenue Fund.~~ The
3 permitholder shall remit to the division payment for the daily
4 license fee, the admission tax, the tax on handle, and the
5 breaks tax. Such payments shall be remitted by 3 p.m. Friday
6 of each week for taxes and fees imposed and collected for the
7 preceding Sunday, Monday, and Tuesday, and by 3 p.m. Wednesday
8 of each week for taxes imposed and collected for the preceding
9 Wednesday, Thursday, Friday, and Saturday. Permitholders shall
10 file a report under oath by the 5th day of each calendar month
11 for all taxes remitted during the preceding calendar month.
12 Such payments shall be accompanied by a report under oath
13 showing the total of all admissions, the pari-mutuel wagering
14 activities for the preceding calendar month, and such other
15 information as may be prescribed by the division.

16 (6) PENALTIES.--

17 (b) In addition to the civil penalty prescribed in
18 paragraph (a), any willful or wanton failure by any
19 permitholder to make payments of the daily license fee,
20 admission tax, tax on handle, or breaks tax, ~~or surtax~~
21 constitutes sufficient grounds for the division to suspend or
22 revoke the license of the permitholder, to cancel the permit
23 of the permitholder, or to deny issuance of any further
24 license or permit to the permitholder.

25 Section 4. Section 550.09514, Florida Statutes, is
26 amended to read:

27 550.09514 Greyhound dogracing taxes; purse
28 requirements.--

29 (1) ~~Notwithstanding the provisions of s.~~
30 ~~550.0951(3)(b),~~ Wagering on greyhound racing is subject to a
31 tax on handle for live greyhound racing as specified in s.

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1 ~~550.0951(3) at the rate of 7.6 percent of handle. However,~~
2 each permitholder shall pay no the tax on ~~live handle in~~
3 ~~excess of \$100,000 per performance~~ until such time as this
4 subsection has resulted in a tax savings per state fiscal year
5 of \$360,000. Thereafter, each permitholder shall pay the tax
6 as specified in s. 550.0951(3) ~~provided in this subsection~~ on
7 all handle for the remainder of the permitholder's current
8 race meet, and the tax must be calculated and commence
9 beginning the day after the biweekly period in which the
10 permitholder reaches the maximum tax savings per state fiscal
11 year provided in this section. For the three permitholders
12 which conducted a full schedule of live racing in 1995, and
13 are closest to another state which authorizes greyhound
14 pari-mutuel wagering, the maximum tax savings per state fiscal
15 year shall be \$500,000. The provisions of this subsection
16 relating to tax exemptions shall not apply to any charity or
17 scholarship performances conducted pursuant to s. 550.0351.

18 (2)(a) The division shall determine for each greyhound
19 permitholder the annual purse percentage rate of live handle
20 for the state fiscal year 1993-1994 by dividing total purses
21 paid on live handle by the permitholder, exclusive of payments
22 made from outside sources, during the 1993-1994 state fiscal
23 year by the permitholder's live handle for the 1993-1994 state
24 fiscal year. Each permitholder shall pay as purses for live
25 races conducted during its current race meet a percentage of
26 its live handle not less than the percentage determined under
27 this paragraph, exclusive of payments made by outside sources,
28 for its 1993-1994 state fiscal year.

29 (b)1. Except as otherwise provided herein, in addition
30 to the minimum purse percentage required by paragraph (a),
31 each permitholder shall pay as purses, for fiscal year

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1 1996-1997, an amount equal to 75 percent of the permitholder's
2 tax credit pursuant to s. 550.0951(1).

3 2. Except as otherwise set forth herein, in addition
4 to the minimum purse percentage required by paragraph (a),
5 ~~beginning July 1, 1997,~~ each permitholder shall pay as purses
6 an annual amount equal to 75 percent of the daily license fees
7 paid by each permitholder for the 1994-1995 fiscal year. This
8 purse supplement shall be disbursed weekly during the
9 permitholder's race meet in an amount determined by dividing
10 the annual purse supplement by the number of performances
11 approved for the permitholder pursuant to its annual license
12 and multiplying that amount by the number of performances
13 conducted each week. For the greyhound permitholders in the
14 county where there are two greyhound permitholders located as
15 specified in s. 550.615(6), such permitholders shall pay in
16 the aggregate an amount equal to 75 percent of the daily
17 license fees paid by such permitholders for the 1994-1995
18 fiscal year. These permitholders shall be jointly and
19 severally liable for such purse payments.

20
21 The additional purses provided by this paragraph must be used
22 exclusively for purses other than stakes. The division shall
23 conduct audits necessary to ensure compliance with this
24 section.

25 (c)1. Each greyhound permitholder when conducting at
26 least three live performances during any week shall pay purses
27 in that week on wagers it accepts as a guest track on
28 intertrack and simulcast greyhound races at the same rate as
29 it pays on live races. Each greyhound permitholder when
30 conducting at least three live performances during any week
31 shall pay purses in that week, at the same rate as it pays on

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1 live races, on wagers accepted on greyhound races at a guest
2 track which is not conducting live racing and is located
3 within the same market area as the greyhound permitholder
4 conducting at least three live performances during any week.

5 2. Each host greyhound permitholder shall pay purses
6 on its simulcast and intertrack broadcasts of greyhound races
7 to guest facilities that are located outside its market area
8 in an amount equal to one quarter of an amount determined by
9 subtracting the transmission costs of sending the simulcast or
10 intertrack broadcasts from an amount determined by adding the
11 fees received for greyhound simulcast races plus 3 percent of
12 the greyhound intertrack handle at guest facilities that are
13 located outside the market area of the host and that paid
14 contractual fees to the host for such broadcasts of greyhound
15 races.

16 (d) The division shall require sufficient
17 documentation from each greyhound permitholder regarding
18 purses paid on live racing to assure that the annual purse
19 percentage rates paid by each permitholder on the live races
20 are not reduced below those paid during the 1993-1994 state
21 fiscal year. The division shall require sufficient
22 documentation from each greyhound permitholder to assure that
23 the purses paid by each permitholder on the greyhound
24 intertrack and simulcast broadcasts are in compliance with the
25 requirements of paragraph (c).

26 (e) In addition to the purse requirements of
27 paragraphs (a)-(c), each greyhound permitholder shall pay as
28 purses an amount equal to one-third of the amount of the tax
29 reduction on live and simulcast handle applicable to such
30 permitholder as a result of the reductions in tax rates
31 provided by this act through the amendments to s. 550.0951(3).

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1 With respect to intertrack wagering when the host and guest
2 tracks are greyhound permitholders not within the same market
3 area, an amount equal to the tax reduction applicable to the
4 guest track handle as a result of the reduction in tax rate
5 provided by this act through the amendment to s. 550.0951(3)
6 shall be distributed to the guest track, one-third of which
7 amount shall be paid as purses at the guest track. However, if
8 the guest track is a greyhound permitholder within the market
9 area of the host or if the guest track is not a greyhound
10 permitholder, an amount equal to such tax reduction applicable
11 to the guest track handle shall be retained by the host track,
12 one-third of which amount shall be paid as purses at the host
13 track. These purse funds shall be disbursed in the week
14 received if the permitholder conducts at least one live
15 performance during that week. If the permitholder does not
16 conduct at least one live performance during the week in which
17 the purse funds are received, the purse funds shall be
18 disbursed weekly during the permitholder's next race meet in
19 an amount determined by dividing the purse amount by the
20 number of performances approved for the permitholder pursuant
21 to its annual license, and multiplying that amount by the
22 number of performances conducted each week. The division shall
23 conduct audits necessary to ensure compliance with this
24 paragraph.

25 (f)(e) Each greyhound permitholder shall, during the
26 permitholder's race meet, supply kennel operators and the
27 Division of Pari-Mutuel Wagering with a weekly report showing
28 purses paid on live greyhound races and all greyhound
29 intertrack and simulcast broadcasts, including both as a guest
30 and a host together with the handle or commission calculations
31 on which such purses were paid and the transmission costs of

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1 sending the simulcast or intertrack broadcasts, so that the
2 kennel operators may determine statutory and contractual
3 compliance.

4 ~~(g)(f)~~ Each greyhound permitholder shall make direct
5 payment of purses to the greyhound owners who have filed with
6 such permitholder appropriate federal taxpayer identification
7 information based on the percentage amount agreed upon between
8 the kennel operator and the greyhound owner.

9 ~~(h)(g)~~ At the request of a majority of kennel
10 operators under contract with a greyhound permitholder, the
11 permitholder shall make deductions from purses paid to each
12 kennel operator electing such deduction and shall make a
13 direct payment of such deductions to the local association of
14 greyhound kennel operators formed by a majority of kennel
15 operators under contract with the permitholder. The amount of
16 the deduction shall be at least 1 percent of purses, as
17 determined by the local association of greyhound kennel
18 operators. No deductions may be taken pursuant to this
19 paragraph without a kennel operator's specific approval before
20 or after the effective date of this act.

21 (3) For the purpose of this section, the term "live
22 handle" means the handle from wagers placed at the
23 permitholder's establishment on the live greyhound races
24 conducted at the permitholder's establishment.

25 Section 5. Subsections (5) and (6) of section
26 550.09515, Florida Statutes, are amended to read:

27 550.09515 Thoroughbred horse taxes; abandoned interest
28 in a permit for nonpayment of taxes.--

29 (5) Notwithstanding the provisions of s.
30 550.0951(3)(c), the tax on handle for intertrack wagering on
31 rebroadcasts of simulcast horseraces is 2.4 percent of the

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1 handle; provided however, that if the guest track is a
2 thoroughbred track located more than 35 miles from the host
3 track, the host track shall pay a tax of .5 percent of the
4 handle, and additionally the host track shall pay to the guest
5 track 1.9 percent of the handle to be used by the guest track
6 solely for purses. The tax shall be deposited into the
7 Pari-mutuel Wagering Trust ~~General Revenue~~ Fund.

8 (6) Notwithstanding the provisions of s.
9 550.0951(3)(c), the tax on handle is 0.2 percent for
10 intertrack wagering and for intertrack wagering on
11 rebroadcasts of simulcast horseraces for a thoroughbred
12 permitholder that conducts performances during the period
13 beginning March 17 and ending May 22. This subsection applies
14 only to thoroughbred permitholders located in any area of the
15 state where there are three or more thoroughbred permitholders
16 within 25 miles of each other. The tax shall be deposited
17 into the Pari-mutuel Wagering Trust ~~General Revenue~~ Fund.
18 Effective July 1, 2001, this subsection is repealed.

19 Section 6. Section 550.1647, Florida Statutes, is
20 created to read:

21 550.1647 Greyhound permitholders; unclaimed tickets;
22 breaks.--

23 (1) All money or other property represented by any
24 unclaimed, uncashed, or abandoned pari-mutuel ticket which has
25 remained in the custody of or under the control of any
26 permitholder authorized to conduct greyhound racing
27 pari-mutuel pools in this state for a period of 1 year after
28 the date the pari-mutuel ticket was issued, if the rightful
29 owner or owners thereof have made no claim or demand for such
30 money or other property within that period of time, shall,
31 with respect to live races conducted by the permitholder be

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1 remitted to the state pursuant to s. 550.1645; however, such
2 permitholder shall be entitled to a credit in each state
3 fiscal year in an amount equivalent to the actual amount
4 remitted in the prior state fiscal year that may be applied
5 against any taxes imposed pursuant to this chapter in the
6 amount of the money or property so remitted. In addition,
7 each permitholder shall pay, from any source, including the
8 proceeds from performances conducted pursuant to s. 550.0351,
9 an amount not less than 10 percent of the amount of the credit
10 provided by this section to any bona fide organization which
11 promotes or encourages the adoption of greyhounds.

12 (2) With respect to live greyhound races, the breaks
13 shall be retained by the permitholder conducting the race,
14 and, with respect to simulcast greyhound races, the breaks
15 shall be retained by the permitholder who receives the
16 simulcast.

17 Section 7. Subsection (6) of section 288.1169, Florida
18 Statutes, is amended to read:

19 288.1169 International Game Fish Association World
20 Center facility; department duties.--

21 (6) The Department of Commerce must recertify every 10
22 years that the facility is open, that the International Game
23 Fish Association World Center continues to be the only
24 international administrative headquarters, fishing museum, and
25 Hall of Fame in the United States recognized by the
26 International Game Fish Association, and that the project is
27 meeting the minimum projections for attendance or sales tax
28 revenues as required at the time of original certification.
29 If the facility is not recertified during this 10-year review
30 as meeting the minimum projections, then funding will be
31 abated until certification criteria are met. If the project

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1 fails to generate \$1 million of annual revenues pursuant to
 2 paragraph (2)(e), the distribution of revenues pursuant to s.
 3 212.20(6)(f)5.~~d.e.~~ shall be reduced to an amount equal to
 4 \$83,333 multiplied by a fraction, the numerator of which is
 5 the actual revenues generated and the denominator of which is
 6 \$1 million. Such reduction shall remain in effect until
 7 revenues generated by the project in a 12-month period equal
 8 or exceed \$1 million.

9 Section 8. Paragraph (g) of subsection (13) of section
 10 849.086, Florida Statutes, is amended to read:

11 849.086 Cardrooms authorized.--

12 (13) TAXES AND OTHER PAYMENTS.--

13 (g) All of the moneys deposited in the Pari-mutuel
 14 Wagering Trust Fund, except as set forth in paragraph (h),
 15 shall be utilized and distributed in the manner specified in
 16 s. 550.135(1)~~(3)~~and(2)~~(4)~~. However, cardroom tax revenues
 17 shall be kept separate from pari-mutuel tax revenues and shall
 18 not be used for making the disbursement to counties provided
 19 in s. 212.20(6)(f)5.a.~~550.135(1)~~.

20 Section 9. This act shall take effect July 1, 2000.

21
 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 1, line 2, through page 2, line 27
 26 remove from the title of the bill: all of said lines

27

28 and insert in lieu thereof:

29 An act relating to pari-mutuel wagering;
 30 amending s. 212.20, F.S.; providing for an
 31 annual distribution of sales and use tax

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1 proceeds to the counties in lieu of funds
2 distributed under s. 550.135, F.S.; providing
3 for existing obligations and bonded
4 indebtedness; amending s. 550.135, F.S.;
5 eliminating distribution of funds from the
6 Pari-mutuel Wagering Trust Fund to the
7 counties; providing for minimum balance in
8 trust fund; amending s. 550.0951, F.S.;
9 providing that the daily license fee tax credit
10 provided by said section and the \$360,000 or
11 \$500,000 tax exemption provided by s.
12 550.09514(1), F.S., may be applied to any tax
13 and daily license fees imposed under ch. 550,
14 F.S.; removing restrictions on the transfer of
15 the daily license fee tax credit by greyhound
16 permitholders; authorizing transfer of the
17 \$360,000 or \$500,000 tax exemption by a
18 greyhound permitholder to a greyhound
19 permitholder that acts as host track to such
20 permitholder for intertrack wagering; providing
21 for repayment; providing for rules; reducing
22 the taxes on handle for greyhound dogracing,
23 for intertrack wagering when the host track is
24 a dog track, and for intertrack wagers accepted
25 by certain dog tracks; providing exceptions;
26 specifying the rate of the tax on handle for
27 greyhound simulcast races, or rebroadcasts of
28 such races, received from outside the United
29 States; eliminating deposit into the General
30 Revenue Fund of a portion of the admission tax,
31 tax on handle, and breaks tax imposed under

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1 said section; amending s. 550.09514, F.S.;

2 revising application and administration of the

3 \$360,000 or \$500,000 tax exemption provided by

4 said section; providing for payment of

5 additional purses by greyhound permitholders in

6 an amount equal to a percentage of the tax

7 reduction resulting from the reduction of the

8 taxes on handle; providing requirements with

9 respect thereto; providing for audits; amending

10 s. 550.09515, F.S.; providing for deposit of

11 the tax on handle for certain intertrack

12 wagering on certain horseracing in the

13 Pari-mutuel Wagering Trust Fund rather than the

14 General Revenue Fund; creating s. 550.1647,

15 F.S.; authorizing a credit against taxes

16 imposed under ch. 550, F.S., for unclaimed

17 ticket amounts that are remitted to the state

18 by greyhound permitholders; providing for

19 payments to organizations that promote the

20 adoption of greyhounds; providing for retention

21 of breaks by greyhound permitholders; amending

22 ss. 288.1169 and 849.086, F.S.; correcting

23 references; providing an effective date.

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