

Bill No. CS/CS/HB 725, 1st Eng.

Amendment No.

| | <u>Senate</u> | CHAMBER ACTION | <u>House</u> |
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| 11 | Senator Diaz de la Portilla moved the following amendment: | | |
| 12 | | | |
| 13 | Senate Amendment (with title amendment) | | |
| 14 | On page 20, between lines 7 and 8, | | |
| 15 | | | |
| 16 | insert: | | |
| 17 | Section 9. Section 4 of chapter 98-190, Laws of | | |
| 18 | Florida, is amended to read: | | |
| 19 | Section 4. Effective July 1, <u>2003</u> 2001 , paragraph (a) | | |
| 20 | of subsection (2) of section 550.09515, Florida Statutes, is | | |
| 21 | amended to read: | | |
| 22 | 550.09515 Thoroughbred horse taxes; abandoned interest | | |
| 23 | in a permit for nonpayment of taxes.-- | | |
| 24 | (2)(a) Notwithstanding the provisions of s. | | |
| 25 | 550.0951(3)(a), the tax on handle for live thoroughbred horse | | |
| 26 | performances shall be subject to the following: | | |
| 27 | 1. The tax on handle per performance for live | | |
| 28 | thoroughbred performances is <u>2.25</u> 2.0 percent of handle for | | |
| 29 | performances conducted during the period beginning on January | | |
| 30 | 3 and ending March 16; <u>.70</u> .20 percent of handle for | | |
| 31 | performances conducted during the period beginning March 17 | | |

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

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

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

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

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

29 2. However, any thoroughbred permitholder whose total
30 handle on live performances during the 1991-1992 state fiscal
31 year was not greater than \$34 million is authorized to conduct

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1 live performances at any time of the year and shall pay 0.5
2 percent on live handle per performance.

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

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

14 Section 10. Section 9 of chapter 98-190, Laws of
15 Florida, is amended to read:

16 Section 9. Effective July 1, 2003 ~~2001~~, subsection
17 (11) of s. 550.615, Florida Statutes, is repealed.

18
19 (Redesignate subsequent sections.)

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21

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

23 And the title is amended as follows:

24 On page 2, line 27, after the semicolon,

25
26 insert:

27 amending s. 4 of chapter 98-190, Laws of
28 Florida; delaying the effective date of
29 provisions repealing tax requirements for
30 certain thoroughbred permit holders operating in
31 multiple tax periods; amending s. 9 of chapter

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1 98-190, Laws of Florida; delaying the repeal of
2 s. 550.615(11), F.S., relating to intertrack
3 wagering broadcasts;
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