

By the Committees on Finance & Taxation, Regulated Services and Representatives Fasano, Gay, Merchant, Bitner, Sembler, Andrews, Levine, Henriquez and Gottlieb

1                               A bill to be entitled  
2           An act relating to pari-mutuel wagering;  
3           amending s. 212.20, F.S.; providing for an  
4           annual distribution of sales and use tax  
5           proceeds to the counties in lieu of funds  
6           distributed under s. 550.135, F.S.; providing  
7           for existing obligations and bonded  
8           indebtedness; amending s. 550.135, F.S.;  
9           eliminating distribution of funds from the  
10          Pari-mutuel Wagering Trust Fund to the  
11          counties; amending s. 550.0951, F.S.; providing  
12          that the daily license fee tax credit provided  
13          by said section and the \$360,000 or \$500,000  
14          tax exemption provided by s. 550.09514(1),  
15          F.S., may be applied to any tax and daily  
16          license fees imposed under ch. 550, F.S.;  
17          removing restrictions on the transfer of the  
18          daily license fee tax credit by greyhound  
19          permitholders; authorizing transfer of the  
20          \$360,000 or \$500,000 tax exemption by a  
21          greyhound permitholder to a greyhound  
22          permitholder that acts as host track to such  
23          permitholder for intertrack wagering; providing  
24          for repayment; providing for rules; reducing  
25          the taxes on handle for greyhound dogracing,  
26          for intertrack wagering when the host track is  
27          a dog track, and for intertrack wagers accepted  
28          by certain dog tracks; providing exceptions;  
29          removing the additional tax on the surcharge on  
30          winning tickets; specifying the rate of the tax  
31          on handle for greyhound simulcast races

1 received from outside the United States;  
2 eliminating deposit into the General Revenue  
3 Fund of a portion of the admission tax, tax on  
4 handle, and breaks tax imposed under said  
5 section; amending s. 550.09514, F.S.; revising  
6 application and administration of the \$360,000  
7 or \$500,000 tax exemption provided by said  
8 section; providing for payment of additional  
9 purses by greyhound permitholders in an amount  
10 equal to a percentage of the tax reduction  
11 resulting from the reduction of the taxes on  
12 handle; providing requirements with respect  
13 thereto; providing for audits; amending s.  
14 550.09515, F.S.; providing for deposit of the  
15 tax on handle for certain intertrack wagering  
16 on certain horseracing in the Pari-mutuel  
17 Wagering Trust Fund rather than the General  
18 Revenue Fund; creating s. 550.1647, F.S.;  
19 authorizing a credit against taxes imposed  
20 under ch. 550, F.S., for unclaimed ticket  
21 amounts that are remitted to the state by  
22 greyhound permitholders; providing for payments  
23 to organizations that promote the adoption of  
24 greyhounds; providing for retention of breaks  
25 by greyhound permitholders; amending ss.  
26 288.1169 and 849.086, F.S.; correcting  
27 references; providing an effective date.

28  
29 Be It Enacted by the Legislature of the State of Florida:  
30  
31

1 Section 1. Paragraph (f) of subsection (6) of section  
2 212.20, Florida Statutes, is amended to read:

3 212.20 Funds collected, disposition; additional powers  
4 of department; operational expense; refund of taxes  
5 adjudicated unconstitutionally collected.--

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

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

10 1. In any fiscal year, the greater of \$500 million,  
11 minus an amount equal to 4.6 percent of the proceeds of the  
12 taxes collected pursuant to chapter 201, or 5 percent of all  
13 other taxes and fees imposed pursuant to this chapter shall be  
14 deposited in monthly installments into the General Revenue  
15 Fund.

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

18 3. After the distribution under subparagraphs 1. and  
19 2., 9.653 percent of the amount remitted by a sales tax dealer  
20 located within a participating county pursuant to s. 218.61  
21 shall be transferred into the Local Government Half-cent Sales  
22 Tax Clearing Trust Fund.

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

27 5. Of the remaining proceeds:

28 a. Beginning July 1, 2000, and in each fiscal year  
29 thereafter, the sum of \$29,915,500 shall be divided into as  
30 many equal parts as there are counties in the state, and one  
31 part shall be distributed to each county. The distribution

1 among the several counties shall begin each fiscal year on or  
2 before January 5 and shall continue monthly for a total of 4  
3 months. If a local or special law required that any moneys  
4 accruing to a county in fiscal year 1999-2000 under the  
5 then-existing provisions of s. 550.135 be paid directly to the  
6 district school board or a municipal government, such payment  
7 shall continue until such time as the local or special law is  
8 amended or repealed. The state covenants with holders of  
9 bonds or other instruments of indebtedness issued by local  
10 governments or district school boards prior to July 1, 2000,  
11 that it is not the intent of this sub-subparagraph to affect  
12 adversely the rights of those holders or to relieve local  
13 governments or district school boards of the duty to meet  
14 their obligations as a result of previous pledges or  
15 assignments or trusts entered into which obligated funds  
16 received from the then-existing s. 550.135 distribution to  
17 county governments. This distribution specifically is in lieu  
18 of funds distributed under s. 550.135 prior to July 1, 2000.

19 ~~b.a.~~ Beginning July 1, 1992, \$166,667 shall be  
20 distributed monthly by the department to each applicant that  
21 has been certified as a "facility for a new professional  
22 sports franchise" or a "facility for a retained professional  
23 sports franchise" pursuant to s. 288.1162 and \$41,667 shall be  
24 distributed monthly by the department to each applicant that  
25 has been certified as a "new spring training franchise  
26 facility" pursuant to s. 288.1162. Distributions shall begin  
27 60 days following such certification and shall continue for 30  
28 years. Nothing contained herein shall be construed to allow an  
29 applicant certified pursuant to s. 288.1162 to receive more in  
30 distributions than actually expended by the applicant for the  
31 public purposes provided for in s. 288.1162(7). However, a

1 certified applicant shall receive distributions up to the  
2 maximum amount allowable and undistributed under this section  
3 for additional renovations and improvements to the facility  
4 for the franchise without additional certification.

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

11 d.c. Beginning 30 days after notice by the Department  
12 of Commerce to the Department of Revenue that the applicant  
13 has been certified as the International Game Fish Association  
14 World Center facility pursuant to s. 288.1169, and the  
15 facility is open to the public, \$83,333 shall be distributed  
16 monthly, for up to 180 months, to the applicant. This  
17 distribution is subject to reduction pursuant to s. 288.1169.

18 6. All other proceeds shall remain with the General  
19 Revenue Fund.

20 Section 2. Section 550.135, Florida Statutes, is  
21 amended to read:

22 550.135 Division of moneys derived under this  
23 law.--All moneys that are deposited with the Treasurer to the  
24 credit of the Pari-mutuel Wagering Trust Fund shall be  
25 distributed as follows ~~in the following proportions, in the~~  
26 ~~manner and at the times specified in this section:~~

27 ~~(1) In each fiscal year, the sum of \$29,915,500 shall~~  
28 ~~be divided into as many equal parts as there are counties in~~  
29 ~~the state, and one part shall be distributed to each county;~~  
30 ~~any excess of such moneys after the distributions to the~~  
31 ~~counties shall be paid into the General Revenue Fund. If the~~

1 ~~sum available for distribution is less than \$29,915,500, the~~  
2 ~~deficiency shall be paid into the Pari-mutuel Wagering Trust~~  
3 ~~Fund from the General Revenue Fund up to the amount of the~~  
4 ~~deficiency if the deficiency does not exceed the deposits of~~  
5 ~~pari-mutuel tax collections to the General Revenue Fund for~~  
6 ~~that fiscal year.~~

7 ~~(2) The distribution among the several counties~~  
8 ~~provided for in subsection (1) shall begin each fiscal year on~~  
9 ~~or before January 5 and shall continue monthly for a total of~~  
10 ~~4 months. If during the fiscal year the sums available for~~  
11 ~~distribution to the counties is not sufficient to make the~~  
12 ~~scheduled distributions, the division shall immediately~~  
13 ~~transfer to the Pari-mutuel Wagering Trust Fund from deposits~~  
14 ~~made by the division to the General Revenue Fund during that~~  
15 ~~fiscal year, the sums required to make the distributions. If~~  
16 ~~on April 5 the sums distributed to the counties do not equal~~  
17 ~~the maximum sum to be distributed, the division shall~~  
18 ~~immediately transfer to the Pari-mutuel Wagering Trust Fund,~~  
19 ~~from deposits made by the division to the General Revenue Fund~~  
20 ~~during that fiscal year, the sums required to pay each county~~  
21 ~~the sum entitled and shall make such payments on or before the~~  
22 ~~end of that fiscal year. The Comptroller is appointed as the~~  
23 ~~agent of the division to make the distribution to the counties~~  
24 ~~and to make transfers as may be required by this section.~~

25 ~~(1)(3)~~ (1) The daily license fee revenues collected  
26 pursuant to s. 550.0951(1) shall be used to fund the operating  
27 cost of the division and to provide a proportionate share of  
28 the operation of the office of the secretary and the Division  
29 of Administration of the Department of Business and  
30 Professional Regulation; however, other collections in the  
31 Pari-mutuel Wagering Trust Fund, ~~after the payments required~~

1 ~~by subsections (1) and (2),~~ may also be used to fund the  
2 operation of the division in accordance with authorized  
3 appropriations.

4 ~~(2)(4) After payments to the counties have been~~  
5 ~~completed as provided in subsections (1) and (2),~~ All  
6 unappropriated funds in the Pari-mutuel Wagering Trust Fund  
7 shall be deposited to the Treasurer to the credit of the  
8 General Revenue Fund ~~as provided in subsection (1).~~

9 ~~(5) If a local or special law requires that any moneys~~  
10 ~~accruing to a county under this chapter, the same being~~  
11 ~~division funds, be paid to the Treasurer of the state, as ex~~  
12 ~~officio treasurer of the teachers' salary fund, to the credit~~  
13 ~~of a district school board, those moneys shall be paid~~  
14 ~~directly to the district school board.~~

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

18 550.0951 Payment of daily license fee and taxes.--

19 (1)(a) DAILY LICENSE FEE.--Each person engaged in the  
20 business of conducting race meetings or jai alai games under  
21 this chapter, hereinafter referred to as the "permitholder,"  
22 "licensee," or "permittee," shall pay to the division, for the  
23 use of the division, a daily license fee on each live or  
24 simulcast pari-mutuel event of \$100 for each horserace and \$80  
25 for each dograce and \$40 for each jai alai game conducted at a  
26 racetrack or fronton licensed under this chapter. ~~Effective~~  
27 ~~October 1, 1996,~~ In addition to the tax exemption specified in  
28 s. 550.09514(1) of \$360,000 or \$500,000 per greyhound  
29 permitholder per state fiscal year, each greyhound  
30 permitholder shall receive in the current state fiscal year a  
31 tax credit equal to the number of live greyhound races

1 conducted in the previous state fiscal year times the daily  
2 license fee specified for each dograce in this subsection  
3 applicable for the previous state fiscal year. This tax  
4 credit and the exemption in s. 550.09514(1) shall be  
5 applicable to any the tax and the daily license fees imposed  
6 by this chapter on live handle under subsection (3)except  
7 during any charity or scholarship performances conducted  
8 pursuant to s. 550.0351. ~~Effective October 1, 1996,~~Each  
9 permitholder shall pay daily license fees not to exceed \$500  
10 per day on any simulcast races or games on which such  
11 permitholder accepts wagers regardless of the number of  
12 out-of-state events taken or the number of out-of-state  
13 locations from which such events are taken. This license fee  
14 shall be deposited with the Treasurer to the credit of the  
15 Pari-mutuel Wagering Trust Fund.

16 (b) Each permitholder that ~~authorized a maximum tax~~  
17 ~~savings of \$500,000 per state fiscal year pursuant to s.~~  
18 ~~550.09514(1) or the greyhound permitholder that had the lowest~~  
19 ~~live handle during the preceding state fiscal year, which~~  
20 cannot utilize the full amount of the exemption of \$360,000 or  
21 \$500,000 provided in s. 550.09514(1) or the daily license fee  
22 credit provided in this section,may, after notifying the  
23 division in writing, elect once per state fiscal year on a  
24 form provided by the division to transfer such exemption or  
25 credit or any portion thereof to any greyhound permitholder  
26 which acts as a host track to such permitholder for the  
27 purpose of intertrack wagering. Once an election to transfer  
28 such exemption or credit is filed with the division it shall  
29 not be rescinded. The division shall disapprove the ~~credit~~  
30 transfer when the amount of the exemption or credit or portion  
31 thereof is unavailable to the transferring permitholder or



1 when the permitholder, who is entitled to transfer the  
2 exemption or credit or who is entitled to receive the  
3 exemption or credit, owes taxes to the state pursuant to a  
4 deficiency letter or administrative complaint issued by the  
5 division. Upon approval of the transfer by the division, the  
6 transferred tax exemption or credit shall be effective for the  
7 first performance of the next biweekly pay period as specified  
8 in subsection (5). The exemption or ~~daily license fee~~ credit  
9 transferred to such host track may be applied by such host  
10 track against any its taxes and daily license fees imposed by  
11 this chapter on live racing as provided in this subsection.  
12 The greyhound permitholder host track to which such exemption  
13 or ~~daily license fee~~ credit is transferred shall reimburse  
14 such permitholder the exact monetary value of such transferred  
15 exemption or credit as actually applied against the taxes and  
16 daily license fees of the host track. The division shall  
17 ensure that all transfers of exemption or credit are made in  
18 accordance with this subsection and shall have the authority  
19 to adopt rules to ensure the implementation of this section.

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

28 (a) The tax on handle for thoroughbred horse racing,  
29 harness horse racing, and quarter horse racing is 3.3 percent  
30 of the handle.

31

1           (b)1. The tax on handle for dogracing is 3.6 ~~7.6~~  
2 percent of the handle, except that for live charity  
3 performances held pursuant to s. 550.0351, and for intertrack  
4 wagering on such charity performances at a guest greyhound  
5 track within the market area of the host, the tax remains 7.6  
6 percent of the handle.~~and~~  
7           2. The tax on handle for jai alai is 7.1 percent of  
8 the handle.  
9           (c)1. The tax on handle for intertrack wagering is 3.3  
10 percent of the handle if the host track is a horse track, 3.6  
11 ~~7.6~~ percent if the host track is a dog track, and 7.1 percent  
12 if the host track is a jai alai fronton. The tax on handle  
13 for intertrack wagering on rebroadcasts of simulcast  
14 horseraces is 2.4 percent of the handle. The tax shall be  
15 deposited into the Pari-mutuel Wagering Trust ~~General Revenue~~  
16 Fund.  
17           2. ~~Effective October 1, 1996,~~The tax on handle for  
18 intertrack wagers accepted by any dog track located in an area  
19 of the state in which there are only three permitholders, all  
20 of which are greyhound permitholders, located in three  
21 contiguous counties, from any greyhound permitholder also  
22 located within such area or any dog track or jai alai fronton  
23 located as specified in s. 550.615(6) or (8), on races or  
24 games received from the same class of permitholder located  
25 within the same market area is 2.6 percent if the host  
26 facility is a greyhound permitholder and, if the host facility  
27 is a jai alai permitholder, the rate shall be 6.1 percent  
28 except that it shall be 2.3 percent on handle at such time as  
29 the total tax on intertrack handle paid to the division by the  
30 permitholder during the current state fiscal year exceeds the  
31

1 total tax on intertrack handle paid to the division by the  
2 permitholder during the 1992-1993 state fiscal year.

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

8 (d) The tax on handle for greyhound simulcast races  
9 received from a location outside the United States is 2  
10 percent of the handle.

11 (5) PAYMENT AND DISPOSITION OF FEES AND  
12 TAXES.--Payment for the admission tax, tax on handle, and the  
13 breaks tax imposed by this section shall be paid to the  
14 division. The division shall deposit these sums with the  
15 Treasurer, to the credit of one-half being credited to the  
16 Pari-mutuel Wagering Trust Fund, hereby established, and  
17 ~~one-half being credited to the General Revenue Fund.~~ The  
18 permitholder shall remit to the division payment for the daily  
19 license fee, the admission tax, the tax on handle, and the  
20 breaks tax. Such payments shall be remitted by 3 p.m. Friday  
21 of each week for taxes and fees imposed and collected for the  
22 preceding Sunday, Monday, and Tuesday, and by 3 p.m. Wednesday  
23 of each week for taxes imposed and collected for the preceding  
24 Wednesday, Thursday, Friday, and Saturday. Permitholders shall  
25 file a report under oath by the 5th day of each calendar month  
26 for all taxes remitted during the preceding calendar month.  
27 Such payments shall be accompanied by a report under oath  
28 showing the total of all admissions, the pari-mutuel wagering  
29 activities for the preceding calendar month, and such other  
30 information as may be prescribed by the division.

31 (6) PENALTIES.--

1           (b) In addition to the civil penalty prescribed in  
2 paragraph (a), any willful or wanton failure by any  
3 permit holder to make payments of the daily license fee,  
4 admission tax, tax on handle, or breaks tax, ~~or surtax~~  
5 constitutes sufficient grounds for the division to suspend or  
6 revoke the license of the permit holder, to cancel the permit  
7 of the permit holder, or to deny issuance of any further  
8 license or permit to the permit holder.

9           Section 4. Section 550.09514, Florida Statutes, is  
10 amended to read:

11           550.09514 Greyhound dog racing taxes; purse  
12 requirements.--

13           (1) ~~Notwithstanding the provisions of s.~~  
14 ~~550.0951(3)(b)~~, Wagering on greyhound racing is subject to a  
15 tax on handle for live greyhound racing as specified in s.  
16 ~~550.0951(3) at the rate of 7.6 percent of handle. However,~~  
17 each permit holder shall pay no the tax on live or market area  
18 greyhound intertrack wagering handle in excess of \$100,000 per  
19 performance until such time as this subsection has resulted in  
20 a tax savings per state fiscal year of \$360,000. Thereafter,  
21 each permit holder shall pay the tax as specified in s.  
22 550.0951(3) provided in this subsection on all handle for the  
23 remainder of the permit holder's current race meet, and the tax  
24 must be calculated and commence beginning the day after the  
25 biweekly period in which the permit holder reaches the maximum  
26 tax savings per state fiscal year provided in this section.  
27 For the three permit holders which conducted a full schedule of  
28 live racing in 1995, and are closest to another state which  
29 authorizes greyhound pari-mutuel wagering, the maximum tax  
30 savings per state fiscal year shall be \$500,000. The  
31 provisions of this subsection relating to tax exemptions shall

1 not apply to any charity or scholarship performances conducted  
2 pursuant to s. 550.0351.

3 (2)(a) The division shall determine for each greyhound  
4 permitholder the annual purse percentage rate of live handle  
5 for the state fiscal year 1993-1994 by dividing total purses  
6 paid on live handle by the permitholder, exclusive of payments  
7 made from outside sources, during the 1993-1994 state fiscal  
8 year by the permitholder's live handle for the 1993-1994 state  
9 fiscal year. Each permitholder shall pay as purses for live  
10 races conducted during its current race meet a percentage of  
11 its live handle not less than the percentage determined under  
12 this paragraph, exclusive of payments made by outside sources,  
13 for its 1993-1994 state fiscal year.

14 (b)1. Except as otherwise provided herein, in addition  
15 to the minimum purse percentage required by paragraph (a),  
16 each permitholder shall pay as purses, for fiscal year  
17 1996-1997, an amount equal to 75 percent of the permitholder's  
18 tax credit pursuant to s. 550.0951(1).

19 2. Except as otherwise set forth herein, in addition  
20 to the minimum purse percentage required by paragraph (a),  
21 ~~beginning July 1, 1997,~~ each permitholder shall pay as purses  
22 an annual amount equal to 75 percent of the daily license fees  
23 paid by each permitholder for the 1994-1995 fiscal year. This  
24 purse supplement shall be disbursed weekly during the  
25 permitholder's race meet in an amount determined by dividing  
26 the annual purse supplement by the number of performances  
27 approved for the permitholder pursuant to its annual license  
28 and multiplying that amount by the number of performances  
29 conducted each week. For the greyhound permitholders in the  
30 county where there are two greyhound permitholders located as  
31 specified in s. 550.615(6), such permitholders shall pay in

1 the aggregate an amount equal to 75 percent of the daily  
2 license fees paid by such permitholders for the 1994-1995  
3 fiscal year. These permitholders shall be jointly and  
4 severally liable for such purse payments.

5  
6 The additional purses provided by this paragraph must be used  
7 exclusively for purses other than stakes. The division shall  
8 conduct audits necessary to ensure compliance with this  
9 section.

10 (c)1. Each greyhound permitholder when conducting at  
11 least three live performances during any week shall pay purses  
12 in that week on wagers it accepts as a guest track on  
13 intertrack and simulcast greyhound races at the same rate as  
14 it pays on live races. Each greyhound permitholder when  
15 conducting at least three live performances during any week  
16 shall pay purses in that week, at the same rate as it pays on  
17 live races, on wagers accepted on greyhound races at a guest  
18 track which is not conducting live racing and is located  
19 within the same market area as the greyhound permitholder  
20 conducting at least three live performances during any week.

21 2. Each host greyhound permitholder shall pay purses  
22 on its simulcast and intertrack broadcasts of greyhound races  
23 to guest facilities that are located outside its market area  
24 in an amount equal to one quarter of an amount determined by  
25 subtracting the transmission costs of sending the simulcast or  
26 intertrack broadcasts from an amount determined by adding the  
27 fees received for greyhound simulcast races plus 3 percent of  
28 the greyhound intertrack handle at guest facilities that are  
29 located outside the market area of the host and that paid  
30 contractual fees to the host for such broadcasts of greyhound  
31 races.

1           (d) The division shall require sufficient  
2 documentation from each greyhound permitholder regarding  
3 purses paid on live racing to assure that the annual purse  
4 percentage rates paid by each permitholder on the live races  
5 are not reduced below those paid during the 1993-1994 state  
6 fiscal year. The division shall require sufficient  
7 documentation from each greyhound permitholder to assure that  
8 the purses paid by each permitholder on the greyhound  
9 intertrack and simulcast broadcasts are in compliance with the  
10 requirements of paragraph (c).

11           (e) In addition to the purse requirements of  
12 paragraphs (a)-(c), each greyhound permitholder shall pay as  
13 purses an amount equal to one-third of the amount of the tax  
14 reduction on live and simulcast handle applicable to such  
15 permitholder as a result of the reductions in tax rates  
16 provided by this act through the amendments to s. 550.0951(3).  
17 With respect to intertrack wagering when the host and guest  
18 tracks are greyhound permitholders not within the same market  
19 area, an amount equal to the tax reduction applicable to the  
20 guest track handle as a result of the reduction in tax rate  
21 provided by this act through the amendment to s. 550.0951(3)  
22 shall be distributed to the guest track, one-third of which  
23 amount shall be paid as purses at the guest track. However, if  
24 the guest track is a greyhound permitholder within the market  
25 area of the host or if the guest track is not a greyhound  
26 permitholder, an amount equal to such tax reduction applicable  
27 to the guest track handle shall be retained by the host track,  
28 one-third of which amount shall be paid as purses at the host  
29 track. These purse funds shall be disbursed in the week  
30 received if the permitholder conducts at least one live  
31 performance during that week. If the permitholder does not

1 conduct at least one live performance during the week in which  
2 the purse funds are received, the purse funds shall be  
3 disbursed weekly during the permitholder's next race meet in  
4 an amount determined by dividing the purse amount by the  
5 number of performances approved for the permitholder pursuant  
6 to its annual license, and multiplying that amount by the  
7 number of performances conducted each week. The division shall  
8 conduct audits necessary to ensure compliance with this  
9 paragraph.

10 (f)~~(e)~~ Each greyhound permitholder shall, during the  
11 permitholder's race meet, supply kennel operators and the  
12 Division of Pari-Mutuel Wagering with a weekly report showing  
13 purses paid on live greyhound races and all greyhound  
14 intertrack and simulcast broadcasts, including both as a guest  
15 and a host together with the handle or commission calculations  
16 on which such purses were paid and the transmission costs of  
17 sending the simulcast or intertrack broadcasts, so that the  
18 kennel operators may determine statutory and contractual  
19 compliance.

20 (g)~~(f)~~ Each greyhound permitholder shall make direct  
21 payment of purses to the greyhound owners who have filed with  
22 such permitholder appropriate federal taxpayer identification  
23 information based on the percentage amount agreed upon between  
24 the kennel operator and the greyhound owner.

25 (h)~~(g)~~ At the request of a majority of kennel  
26 operators under contract with a greyhound permitholder, the  
27 permitholder shall make deductions from purses paid to each  
28 kennel operator electing such deduction and shall make a  
29 direct payment of such deductions to the local association of  
30 greyhound kennel operators formed by a majority of kennel  
31 operators under contract with the permitholder. The amount of



1 the deduction shall be at least 1 percent of purses, as  
2 determined by the local association of greyhound kennel  
3 operators. No deductions may be taken pursuant to this  
4 paragraph without a kennel operator's specific approval before  
5 or after the effective date of this act.

6 (3) For the purpose of this section, the term "live  
7 handle" means the handle from wagers placed at the  
8 permitholder's establishment on the live greyhound races  
9 conducted at the permitholder's establishment.

10 Section 5. Subsections (5) and (6) of section  
11 550.09515, Florida Statutes, are amended to read:

12 550.09515 Thoroughbred horse taxes; abandoned interest  
13 in a permit for nonpayment of taxes.--

14 (5) Notwithstanding the provisions of s.  
15 550.0951(3)(c), the tax on handle for intertrack wagering on  
16 rebroadcasts of simulcast horseraces is 2.4 percent of the  
17 handle; provided however, that if the guest track is a  
18 thoroughbred track located more than 35 miles from the host  
19 track, the host track shall pay a tax of .5 percent of the  
20 handle, and additionally the host track shall pay to the guest  
21 track 1.9 percent of the handle to be used by the guest track  
22 solely for purses. The tax shall be deposited into the  
23 Pari-mutuel Wagering Trust ~~General Revenue~~ Fund.

24 (6) Notwithstanding the provisions of s.  
25 550.0951(3)(c), the tax on handle is 0.2 percent for  
26 intertrack wagering and for intertrack wagering on  
27 rebroadcasts of simulcast horseraces for a thoroughbred  
28 permitholder that conducts performances during the period  
29 beginning March 17 and ending May 22. This subsection applies  
30 only to thoroughbred permitholders located in any area of the  
31 state where there are three or more thoroughbred permitholders

1 within 25 miles of each other. The tax shall be deposited  
2 into the Pari-mutuel Wagering Trust ~~General Revenue~~ Fund.  
3 Effective July 1, 2001, this subsection is repealed.

4 Section 6. Section 550.1647, Florida Statutes, is  
5 created to read:

6 550.1647 Greyhound permitholders; unclaimed tickets;  
7 breaks.--

8 (1) All money or other property represented by any  
9 unclaimed, uncashed, or abandoned pari-mutuel ticket which has  
10 remained in the custody of or under the control of any  
11 permitholder authorized to conduct greyhound racing  
12 pari-mutuel pools in this state for a period of 1 year after  
13 the date the pari-mutuel ticket was issued, if the rightful  
14 owner or owners thereof have made no claim or demand for such  
15 money or other property within that period of time, shall,  
16 with respect to live races conducted by the permitholder, and  
17 with respect to simulcast greyhound races received by the  
18 permitholder, be remitted to the state pursuant to s.  
19 550.1645; however, such permitholder shall be entitled to a  
20 credit which may be applied against any taxes imposed pursuant  
21 to this chapter in the amount of the money or property so  
22 remitted. In addition, each permitholder shall pay, from any  
23 source, including the proceeds from performances conducted  
24 pursuant to s. 550.0351, an amount not less than 10 percent of  
25 the amount of the credit provided by this section to any bona  
26 fide organization which promotes or encourages the adoption of  
27 greyhounds.

28 (2) With respect to live greyhound races, the breaks  
29 shall be retained by the permitholder conducting the race,  
30 and, with respect to simulcast greyhound races, the breaks  
31

1 shall be retained by the permitholder who receives the  
2 simulcast.

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

5 288.1169 International Game Fish Association World  
6 Center facility; department duties.--

7 (6) The Department of Commerce must recertify every 10  
8 years that the facility is open, that the International Game  
9 Fish Association World Center continues to be the only  
10 international administrative headquarters, fishing museum, and  
11 Hall of Fame in the United States recognized by the  
12 International Game Fish Association, and that the project is  
13 meeting the minimum projections for attendance or sales tax  
14 revenues as required at the time of original certification.  
15 If the facility is not recertified during this 10-year review  
16 as meeting the minimum projections, then funding will be  
17 abated until certification criteria are met. If the project  
18 fails to generate \$1 million of annual revenues pursuant to  
19 paragraph (2)(e), the distribution of revenues pursuant to s.  
20 212.20(6)(f)5.~~d.c.~~ shall be reduced to an amount equal to  
21 \$83,333 multiplied by a fraction, the numerator of which is  
22 the actual revenues generated and the denominator of which is  
23 \$1 million. Such reduction shall remain in effect until  
24 revenues generated by the project in a 12-month period equal  
25 or exceed \$1 million.

26 Section 8. Paragraph (g) of subsection (13) of section  
27 849.086, Florida Statutes, is amended to read:

28 849.086 Cardrooms authorized.--

29 (13) TAXES AND OTHER PAYMENTS.--

30 (g) All of the moneys deposited in the Pari-mutuel  
31 Wagering Trust Fund, except as set forth in paragraph (h),

1 shall be utilized and distributed in the manner specified in  
2 s. 550.135(1)~~(3)~~and(2)~~(4)~~. However, cardroom tax revenues  
3 shall be kept separate from pari-mutuel tax revenues and shall  
4 not be used for making the disbursement to counties provided  
5 in s. 212.20(6)(f)5.a.~~550.135(1)~~.

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