

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; providing for minimum balance in  
12          trust fund; amending s. 550.0951, F.S.;  
13          providing that the daily license fee tax credit  
14          provided by said section and the \$360,000 or  
15          \$500,000 tax exemption provided by s.  
16          550.09514(1), F.S., may be applied to any tax  
17          and daily license fees imposed under ch. 550,  
18          F.S.; removing restrictions on the transfer of  
19          the daily license fee tax credit by greyhound  
20          permitholders; authorizing transfer of the  
21          \$360,000 or \$500,000 tax exemption by a  
22          greyhound permitholder to a greyhound  
23          permitholder that acts as host track to such  
24          permitholder for intertrack wagering; providing  
25          for repayment; providing for rules; reducing  
26          the taxes on handle for greyhound dogracing,  
27          for intertrack wagering when the host track is  
28          a dog track, and for intertrack wagers accepted  
29          by certain dog tracks; providing exceptions;  
30          specifying the rate of the tax on handle for  
31          greyhound simulcast races, or rebroadcasts of

1 such races, received from outside the United  
 2 States; eliminating deposit into the General  
 3 Revenue Fund of a portion of the admission tax,  
 4 tax on handle, and breaks tax imposed under  
 5 said section; amending s. 550.09514, F.S.;  
 6 revising application and administration of the  
 7 \$360,000 or \$500,000 tax exemption provided by  
 8 said section; providing for payment of  
 9 additional purses by greyhound permitholders in  
 10 an amount equal to a percentage of the tax  
 11 reduction resulting from the reduction of the  
 12 taxes on handle; providing requirements with  
 13 respect thereto; providing for audits; amending  
 14 s. 550.09515, F.S.; providing for deposit of  
 15 the tax on handle for certain intertrack  
 16 wagering on certain horseracing in the  
 17 Pari-mutuel Wagering Trust Fund rather than the  
 18 General Revenue Fund; creating s. 550.1647,  
 19 F.S.; authorizing a credit against taxes  
 20 imposed under ch. 550, F.S., for unclaimed  
 21 ticket amounts that are remitted to the state  
 22 by greyhound permitholders; providing for  
 23 payments to organizations that promote the  
 24 adoption of greyhounds; providing for retention  
 25 of breaks by greyhound permitholders; amending  
 26 ss. 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, special district, or a municipal  
7 government, such payment shall continue until such time as the  
8 local or special law is amended or repealed. The state  
9 covenants with holders of bonds or other instruments of  
10 indebtedness issued by local governments, special districts,  
11 or district school boards prior to July 1, 2000, that it is  
12 not the intent of this sub-subparagraph to affect adversely  
13 the rights of those holders or to relieve local governments or  
14 district school boards of the duty to meet their obligations  
15 as a result of previous pledges or assignments or trusts  
16 entered into which obligated funds received from the  
17 then-existing s. 550.135 distribution to county governments.  
18 This distribution specifically is in lieu of funds distributed  
19 under s. 550.135 prior to July 1, 2000.

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

1 public purposes provided for in s. 288.1162(7). However, a  
2 certified applicant shall receive distributions up to the  
3 maximum amount allowable and undistributed under this section  
4 for additional renovations and improvements to the facility  
5 for the franchise without additional certification.

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

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

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

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

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

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

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

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

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

1 Pari-mutuel Wagering Trust Fund, ~~after the payments required~~  
2 ~~by subsections (1) and (2),~~ may also be used to fund the  
3 operation of the division in accordance with authorized  
4 appropriations.

5 ~~(2)(4) After payments to the counties have been~~  
6 ~~completed as provided in subsections (1) and (2),~~ All  
7 unappropriated funds in excess of \$3.5 million in the  
8 Pari-mutuel Wagering Trust Fund shall be deposited to the  
9 Treasurer to the credit of the General Revenue Fund ~~as~~  
10 ~~provided in subsection (1).~~

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

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

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

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

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

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



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

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

30  
31

1 (a) The tax on handle for thoroughbred horse racing,  
2 harness horse racing, and quarter horse racing is 3.3 percent  
3 of the handle.

4 (b)1. The tax on handle for dog racing is 4.55 ~~7.6~~  
5 percent of the handle, except that for live charity  
6 performances held pursuant to s. 550.0351, and for intertrack  
7 wagering on such charity performances at a guest greyhound  
8 track within the market area of the host, the tax remains 7.6  
9 percent of the handle.~~and~~

10 2. The tax on handle for jai alai is 7.1 percent of  
11 the handle.

12 (c)1. The tax on handle for intertrack wagering is 3.3  
13 percent of the handle if the host track is a horse track, 4.55  
14 ~~7.6~~ percent if the host track is a dog track, and 7.1 percent  
15 if the host track is a jai alai fronton. The tax on handle  
16 for intertrack wagering on rebroadcasts of simulcast  
17 horseraces is 2.4 percent of the handle. The tax shall be  
18 deposited into the Pari-mutuel Wagering Trust ~~General Revenue~~  
19 Fund.

20 2. ~~Effective October 1, 1996,~~The tax on handle for  
21 intertrack wagers accepted by any dog track located in an area  
22 of the state in which there are only three permitholders, all  
23 of which are greyhound permitholders, located in three  
24 contiguous counties, from any greyhound permitholder also  
25 located within such area or any dog track or jai alai fronton  
26 located as specified in s. 550.615(6) or (8), on races or  
27 games received from the same class of permitholder located  
28 within the same market area is 2.95 ~~6~~ percent if the host  
29 facility is a greyhound permitholder and, if the host facility  
30 is a jai alai permitholder, the rate shall be 6.1 percent  
31 except that it shall be 2.3 percent on handle at such time as

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

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

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

13 (5) PAYMENT AND DISPOSITION OF FEES AND  
14 TAXES.--Payment for the admission tax, tax on handle, and the  
15 breaks tax imposed by this section shall be paid to the  
16 division. The division shall deposit these sums with the  
17 Treasurer, to the credit of ~~one-half being credited to the~~  
18 ~~Pari-mutuel Wagering Trust Fund, hereby established, and~~  
19 ~~one-half being credited to the General Revenue Fund.~~ The  
20 permitholder shall remit to the division payment for the daily  
21 license fee, the admission tax, the tax on handle, and the  
22 breaks tax. Such payments shall be remitted by 3 p.m. Friday  
23 of each week for taxes and fees imposed and collected for the  
24 preceding Sunday, Monday, and Tuesday, and by 3 p.m. Wednesday  
25 of each week for taxes imposed and collected for the preceding  
26 Wednesday, Thursday, Friday, and Saturday. Permitholders shall  
27 file a report under oath by the 5th day of each calendar month  
28 for all taxes remitted during the preceding calendar month.  
29 Such payments shall be accompanied by a report under oath  
30 showing the total of all admissions, the pari-mutuel wagering  
31

1 activities for the preceding calendar month, and such other  
2 information as may be prescribed by the division.

3 (6) PENALTIES.--

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

12 Section 4. Section 550.09514, Florida Statutes, is  
13 amended to read:

14 550.09514 Greyhound dogracing taxes; purse  
15 requirements.--

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

1 pari-mutuel wagering, the maximum tax savings per state fiscal  
2 year shall be \$500,000. The provisions of this subsection  
3 relating to tax exemptions shall not apply to any charity or  
4 scholarship performances conducted pursuant to s. 550.0351.

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

16 (b)1. Except as otherwise provided herein, in addition  
17 to the minimum purse percentage required by paragraph (a),  
18 each permitholder shall pay as purses, for fiscal year  
19 1996-1997, an amount equal to 75 percent of the permitholder's  
20 tax credit pursuant to s. 550.0951(1).

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

1 county where there are two greyhound permitholders located as  
2 specified in s. 550.615(6), such permitholders shall pay in  
3 the aggregate an amount equal to 75 percent of the daily  
4 license fees paid by such permitholders for the 1994-1995  
5 fiscal year. These permitholders shall be jointly and  
6 severally liable for such purse payments.

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

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

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

1 contractual fees to the host for such broadcasts of greyhound  
2 races.

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

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

1 received if the permitholder conducts at least one live  
2 performance during that week. If the permitholder does not  
3 conduct at least one live performance during the week in which  
4 the purse funds are received, the purse funds shall be  
5 disbursed weekly during the permitholder's next race meet in  
6 an amount determined by dividing the purse amount by the  
7 number of performances approved for the permitholder pursuant  
8 to its annual license, and multiplying that amount by the  
9 number of performances conducted each week. The division shall  
10 conduct audits necessary to ensure compliance with this  
11 paragraph.

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

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

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



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

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

12 Section 5. Subsections (5) and (6) of section  
13 550.09515, Florida Statutes, are amended to read:

14 550.09515 Thoroughbred horse taxes; abandoned interest  
15 in a permit for nonpayment of taxes.--

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

26 (6) Notwithstanding the provisions of s.  
27 550.0951(3)(c), the tax on handle is 0.2 percent for  
28 intertrack wagering and for intertrack wagering on  
29 rebroadcasts of simulcast horseraces for a thoroughbred  
30 permitholder that conducts performances during the period  
31 beginning March 17 and ending May 22. This subsection applies

1 only to thoroughbred permitholders located in any area of the  
2 state where there are three or more thoroughbred permitholders  
3 within 25 miles of each other. The tax shall be deposited  
4 into the Pari-mutuel Wagering Trust ~~General Revenue~~ Fund.  
5 Effective July 1, 2001, this subsection is repealed.

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

8 550.1647 Greyhound permitholders; unclaimed tickets;  
9 breaks.--

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

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

1 and, with respect to simulcast greyhound races, the breaks  
2 shall be retained by the permit holder who receives the  
3 simulcast.

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

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

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

27 Section 8. Paragraph (g) of subsection (13) of section  
28 849.086, Florida Statutes, is amended to read:

29 849.086 Cardrooms authorized.--

30 (13) TAXES AND OTHER PAYMENTS.--

31

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

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